

1

Veteran Organization Amendments

2026 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Ann Millner

House Sponsor:

2

LONG TITLE

3

General Description:

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This bill addresses veteran organizations that are exempt from federal income taxation (tax
5 exempt veteran organizations).

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Highlighted Provisions:

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This bill:

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► extends benefits to tax exempt veteran organizations that are otherwise available for other
9 tax exempt entities, including eligibility to:

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• claim a sales and use tax exemption for sales derived from the organization's charitable
11 activities;

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• receive excess contributions from individuals and entities that are subject to campaign
13 contribution limits;

14

• obtain donations from state agencies and assist state agencies in administering relief
15 programs; and

16

• acquire conservation easements;

17

► clarifies that for purposes of statutory construction, the terms "charitable," "nonprofit,"
18 and "not-for-profit," in relation to an entity, include both tax exempt veteran
19 organizations and other tax exempt entities unless otherwise excluded in statute; and

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► makes technical and conforming changes.

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Money Appropriated in this Bill:

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None

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Other Special Clauses:

24

None

25

Utah Code Sections Affected:

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AMENDS:

27

10-3-208, as last amended by Laws of Utah 2025, Chapter 90

28

17-70-403, as renumbered and amended by Laws of Utah 2025, First Special Session,
29 Chapter 13

31 **20A-11-201**, as last amended by Laws of Utah 2025, Chapter 448
32 **20A-11-301**, as last amended by Laws of Utah 2025, Chapter 448
33 **20A-11-401**, as last amended by Laws of Utah 2025, Chapter 448
34 **20A-11-601**, as last amended by Laws of Utah 2025, Chapter 448
35 **20A-11-602**, as last amended by Laws of Utah 2025, Chapter 448
36 **20A-11-801**, as last amended by Laws of Utah 2025, Chapter 448
37 **20A-11-802**, as last amended by Laws of Utah 2025, Chapter 448
38 **20A-11-1301**, as last amended by Laws of Utah 2025, Chapter 448
39 **20A-12-303**, as last amended by Laws of Utah 2025, Chapter 448
40 **35A-3-312**, as last amended by Laws of Utah 2015, Chapter 221
41 **35A-8-1009**, as last amended by Laws of Utah 2017, Chapter 223
42 **53E-7-404**, as last amended by Laws of Utah 2024, Chapter 466
43 **57-18-3**, as enacted by Laws of Utah 1985, Chapter 155
44 **59-12-104.1**, as last amended by Laws of Utah 2008, Chapter 382
45 **61-2-204**, as last amended by Laws of Utah 2011, Chapter 303
46 **63A-2-404**, as last amended by Laws of Utah 2019, Chapter 488
47 **63A-5b-901**, as last amended by Laws of Utah 2024, Chapter 438
48 **63G-6b-101**, as enacted by Laws of Utah 2024, Chapter 300
49 **68-3-12.5**, as last amended by Laws of Utah 2025, First Special Session, Chapter 17
50 **77-11a-403**, as last amended by Laws of Utah 2025, Chapter 208

51
52 *Be it enacted by the Legislature of the state of Utah:*

53 Section 1. Section **10-3-208** is amended to read:

54 **10-3-208 . Campaign finance disclosure in municipal election.**

55 (1) Unless a municipality adopts by ordinance more stringent definitions, the following are
56 defined terms for purposes of this section:
57 (a) "Agent of a candidate" means:
58 (i) a person acting on behalf of a candidate at the direction of the reporting entity;
59 (ii) a person employed by a candidate in the candidate's capacity as a candidate;
60 (iii) the personal campaign committee of a candidate;
61 (iv) a member of the personal campaign committee of a candidate in the member's
62 capacity as a member of the personal campaign committee of the candidate; or
63 (v) a political consultant of a candidate.
64 (b) "Anonymous contribution limit" means for each calendar year:

- (i) \$50; or
- (ii) an amount less than \$50 that is specified in an ordinance of the municipality.

(c)(i) "Candidate" means a person who:

- (A) files a declaration of candidacy for municipal office; or
- (B) receives contributions, makes expenditures, or gives consent for any other person to receive contributions or make expenditures to bring about the person's nomination or election to a municipal office.

(ii) "Candidate" does not mean a person who files for the office of judge.

(d)(i) "Contribution" means any of the following when done for political purposes:

- (A) a gift, subscription, donation, loan, advance, or deposit of money or anything of value given to a candidate;
- (B) an express, legally enforceable contract, promise, or agreement to make a gift, subscription, donation, unpaid or partially unpaid loan, advance, or deposit of money or anything of value to the candidate;
- (C) any transfer of funds from another reporting entity to the candidate;
- (D) compensation paid by any person or reporting entity other than the candidate for personal services provided without charge to the candidate;
- (E) a loan made by a candidate deposited to the candidate's own campaign; and
- (F) an in-kind contribution.

(ii) "Contribution" does not include:

- (A) services provided by an individual volunteering a portion or all of the individual's time on behalf of the candidate if the services are provided without compensation by the candidate or any other person;
- (B) money lent to the candidate by a financial institution in the ordinary course of business; or
- (C) goods or services provided for the benefit of a candidate at less than fair market value that are not authorized by or coordinated with the candidate.

(e) "Coordinated with" means that goods or services provided for the benefit of a candidate are provided:

- (i) with the candidate's prior knowledge, if the candidate does not object;
- (ii) by agreement with the candidate;
- (iii) in coordination with the candidate; or
- (iv) using official logos, slogans, and similar elements belonging to a candidate.

(f)(i) "Expenditure" means any of the following made by a candidate or an agent of

99 the candidate on behalf of the candidate:

- 100 (A) any disbursement from contributions, receipts, or from an account described
101 in Subsection (3)(a);
- 102 (B) a purchase, payment, donation, distribution, loan, advance, deposit, gift of
103 money, or anything of value made for political purposes;
- 104 (C) an express, legally enforceable contract, promise, or agreement to make any
105 purchase, payment, donation, distribution, loan, advance, deposit, gift of
106 money, or anything of value for a political purpose;
- 107 (D) compensation paid by a candidate for personal services rendered by a person
108 without charge to a reporting entity;
- 109 (E) a transfer of funds between the candidate and a candidate's personal campaign
110 committee as defined in Section 20A-11-101; or
- 111 (F) goods or services provided by a reporting entity to or for the benefit of the
112 candidate for political purposes at less than fair market value.

113 (ii) "Expenditure" does not include:

- 114 (A) services provided without compensation by an individual volunteering a
115 portion or all of the individual's time on behalf of a candidate; or
- 116 (B) money lent to a candidate by a financial institution in the ordinary course of
117 business.

118 (g) "In-kind contribution" means anything of value other than money, that is accepted by
119 or coordinated with a candidate.

120 (h)(i) "Political consultant" means a person who is paid by a candidate, or paid by
121 another person on behalf of and with the knowledge of the candidate, to provide
122 political advice to the candidate.

123 (ii) "Political consultant" includes a circumstance described in Subsection (1)(h)(i),
124 where the person:

- 125 (A) has already been paid, with money or other consideration;
- 126 (B) expects to be paid in the future, with money or other consideration; or
- 127 (C) understands that the person may, in the discretion of the candidate or another
128 person on behalf of and with the knowledge of the candidate, be paid in the
129 future, with money or other consideration.

130 (i) "Political purposes" means an act done with the intent or in a way to influence or tend
131 to influence, directly or indirectly, any person to refrain from voting or to vote for or
132 against any candidate or a person seeking a municipal office at any caucus, political

133 convention, or election.

134 (j) "Reporting entity" means:

135 (i) a candidate;

136 (ii) a committee appointed by a candidate to act for the candidate;

137 (iii) a person who holds an elected municipal office;

138 (iv) a party committee as defined in Section 20A-11-101;

139 (v) a political action committee as defined in Section 20A-11-101;

140 (vi) a political issues committee as defined in Section 20A-11-101;

141 (vii) a corporation as defined in Section 20A-11-101; or

142 (viii) a labor organization as defined in Section 20A-11-1501.

143 (2)(a) A municipality may adopt an ordinance establishing campaign finance disclosure

144 requirements for a candidate that are more stringent than the requirements provided

145 in Subsections (3) through (8).

146 (b) The municipality may adopt definitions that are more stringent than those provided

147 in Subsection (1).

148 (c) If a municipality fails to adopt a campaign finance disclosure ordinance described in

149 Subsection (2)(a), a candidate shall comply with financial reporting requirements

150 contained in Subsections (3) through (8).

151 (3) Each candidate:

152 (a) shall deposit a contribution in a separate campaign account in a financial institution;

153 and

154 (b) may not deposit or mingle any campaign contributions received into a personal or

155 business account.

156 (4)(a) In a year in which a municipal primary is held, each candidate who will

157 participate in the municipal primary shall file a campaign finance statement with the

158 municipal clerk or recorder no later than seven days before the day described in

159 Subsection 20A-1-201.5(2).

160 (b) Each candidate who is not eliminated at a municipal primary election shall file a

161 campaign finance statement with the municipal clerk or recorder no later than:

162 (i) 28 days before the day on which the municipal general election is held;

163 (ii) seven days before the day on which the municipal general election is held; and

164 (iii) 30 days after the day on which the municipal general election is held.

165 (c) Each candidate for municipal office who is eliminated at a municipal primary

166 election shall file with the municipal clerk or recorder a campaign finance statement

within 30 days after the day on which the municipal primary election is held.

(5) If a municipality does not conduct a primary election for a race, each candidate who will participate in that race shall file a campaign finance statement with the municipal clerk or recorder no later than:

- (a) 28 days before the day on which the municipal general election is held;
- (b) seven days before the day on which the municipal general election is held; and
- (c) 30 days after the day on which the municipal general election is held.

(6)(a) If a candidate seeks appointment to fill a midterm vacancy in a municipal office the candidate shall, no later than three business days before the day on which the municipal legislative body meets to interview the candidate in accordance with Section 20A-1-510, file a campaign finance statement with the municipal clerk or recorder.

(b) Upon receipt of the campaign finance statement described in Subsection (6)(a), the municipal clerk or recorder shall immediately submit a copy of the statement to the municipal legislative body.

(7) Each campaign finance statement described in Subsection (4), (5), or (6) shall:

(a) except as provided in Subsection (7)(b):

(i) report all of the candidate's itemized and total:

(A) contributions, including in-kind and other nonmonetary contributions, received up to and including five days before the campaign finance statement is due, excluding a contribution previously reported; and

(B) expenditures made up to and including five days before the campaign finance statement is due, excluding an expenditure previously reported; and

(ii) identify:

(A) for each contribution, the amount of the contribution and the name of the donor, if known; and

(B) for each expenditure, the amount of the expenditure and the name of the recipient of the expenditure; or

(b) report the total amount of all contributions and expenditures if the candidate receives \$500 or less in contributions and spends \$500 or less on the candidate's campaign.

(8) Within 30 days after receiving a contribution that is cash or a negotiable instrument, exceeds the anonymous contribution limit, and is from a donor whose name is unknown, a candidate shall disburse the amount of the contribution to:

(a) the treasurer of the state or a political subdivision for deposit into the state's or

political subdivision's general fund; or

(b) an organization that is exempt from federal income taxation under Section 501(c)(3) or (19), Internal Revenue Code.

(9)(a) A municipality may, by ordinance:

- (i) provide an anonymous contribution limit less than \$50;
- (ii) require greater disclosure of contributions or expenditures than is required in this section; and
- (iii) impose additional penalties on candidates who fail to comply with the applicable requirements beyond those imposed by this section.

(b) A candidate is subject to the provisions of this section and not the provisions of an ordinance adopted by the municipality under Subsection (9)(a) if:

- (i) the municipal ordinance establishes requirements or penalties that differ from those established in this section; and
- (ii) the municipal clerk or recorder fails to notify the candidate of the provisions of the ordinance as required in Subsection (10).

(10) Each municipal clerk or recorder shall, at the time the candidate for municipal office files a declaration of candidacy, and again 35 days before each municipal general election, notify the candidate in writing of:

- (a) the provisions of statute or municipal ordinance governing the disclosure of contributions and expenditures;
- (b) the dates when the candidate's campaign finance statement is required to be filed; and
- (c) the penalties that apply for failure to file a timely campaign finance statement, including the statutory provision that requires removal of the candidate's name from the ballot for failure to file the required campaign finance statement when required.

(11) Notwithstanding any provision of Title 63G, Chapter 2, Government Records Access and Management Act, the municipal clerk or recorder shall:

- (a) make each campaign finance statement filed by a candidate available for public inspection and copying no later than one business day after the statement is filed; and
- (b) make the campaign finance statement filed by a candidate available for public inspection by:

- (i) posting an electronic copy or the contents of the statement on the municipality's website no later than seven business days after the day on which the statement is filed; and
- (ii) in order to comply with the requirements of Subsection 20A-11-103(4)(b)(ii),

235 providing the lieutenant governor with a link to the electronic posting described in
236 Subsection (11)(b)(i) no later than two business days after the day on which the
237 statement is filed.

238 (12)(a) If a candidate fails to timely file a campaign finance statement required under
239 Subsection (4) or (5), the municipal clerk or recorder:

240 (i) may send an electronic notice to the candidate that states:

241 (A) that the candidate failed to timely file the campaign finance statement; and
242 (B) that, if the candidate fails to file the report within 24 hours after the deadline
243 for filing the report, the candidate will be disqualified; and

244 (ii) may impose a fine of \$50 on the candidate.

245 (b) The municipal clerk or recorder shall disqualify a candidate and inform the
246 appropriate election official that the candidate is disqualified if the candidate fails to
247 file a campaign finance statement described in Subsection (4) or (5) within 24 hours
248 after the deadline for filing the report.

249 (c) If a candidate is disqualified under Subsection (12)(b), the election official:

250 (i) shall:

251 (A) notify every opposing candidate for the municipal office that the candidate is
252 disqualified;

253 (B) send an email notification to each voter who is eligible to vote in the
254 municipal election office race for whom the election official has an email
255 address informing the voter that the candidate is disqualified and that votes cast
256 for the candidate will not be counted;

257 (C) post notice of the disqualification on a public website; and

258 (D) if practicable, remove the candidate's name from the ballot by blacking out the
259 candidate's name before the ballots are delivered to voters; and

260 (ii) may not count any votes for that candidate.

261 (13) An election official may fulfill the requirements described in Subsection (12)(c)(i) in
262 relation to a mailed ballot, including a military overseas ballot, by including with the
263 ballot a written notice:

264 (a) informing the voter that the candidate is disqualified; or

265 (b) directing the voter to a public website to inform the voter whether a candidate on the
266 ballot is disqualified.

267 (14) Notwithstanding Subsection (12)(b), a candidate who timely files each campaign
268 finance statement required under Subsection (4) or (5) is not disqualified if:

269 (a) the statement details accurately and completely the information required under
270 Subsection (7), except for inadvertent omissions or insignificant errors or
271 inaccuracies; and
272 (b) the omissions, errors, or inaccuracies are corrected in an amended report or in the
273 next scheduled report.

274 (15) A candidate for municipal office who is disqualified under Subsection (12)(b) shall file
275 with the municipal clerk or recorder a complete and accurate campaign finance
276 statement within 30 days after the day on which the candidate is disqualified.

277 (16) A campaign finance statement required under this section is considered filed if it is
278 received in the municipal clerk or recorder's office by 5 p.m. on the date that it is due.

279 (17)(a) A private party in interest may bring a civil action in a court with jurisdiction
280 under Title 78A, Judiciary and Judicial Administration, to enforce the provisions of
281 this section or an ordinance adopted under this section.
282 (b) In a civil action under Subsection (17)(a), the court may award costs and attorney
283 fees to the prevailing party.

284 Section 2. Section **17-70-403** is amended to read:

285 **17-70-403 . Campaign financial disclosure in county elections.**

286 (1) A county shall adopt an ordinance establishing campaign finance disclosure
287 requirements for:
288 (a) candidates for county office; and
289 (b) candidates for local school board office who reside in that county.

290 (2) The ordinance required by Subsection (1) shall include:
291 (a) a requirement that each candidate for county office or local school board office
292 report the candidate's itemized and total campaign contributions and expenditures at
293 least once within the two weeks before the election and at least once within two
294 months after the election;
295 (b) a definition of "contribution" and "expenditure" that requires reporting of
296 nonmonetary contributions such as in-kind contributions and contributions of
297 tangible things;
298 (c) a requirement that the financial reports identify:
299 (i) for each contribution, the name of the donor of the contribution, if known, and the
300 amount of the contribution; and
301 (ii) for each expenditure, the name of the recipient and the amount of the expenditure;
302 (d) a requirement that a candidate for county office or local school board office deposit a

contribution in a separate campaign account into a financial institution;

(e) a prohibition against a candidate for county office or local school board office depositing or mingling any contributions received into a personal or business account;

(f) a requirement that a candidate for county office who receives a contribution that is cash or a negotiable instrument, exceeds \$50, and is from a donor whose name is unknown, shall, within 30 days after receiving the contribution, disburse the amount of the contribution to:

(i) the treasurer of the state or a political subdivision for deposit into the state's or political subdivision's general fund; or

(ii) an organization that is exempt from federal income taxation under Section 501(c)(3), Internal Revenue Code;

(g) a requirement that a candidate seeking appointment to fill a midterm vacancy in a county office or local school board office file the financial report described in Subsection (2)(c) with the county clerk:

(i) for a county office vacancy described in Subsection 20A-1-508(3) or (7), no later than three business days before the day on which the political party of the prior officeholder submits the candidate's name to the county legislative body as the individual the political party selects to fill the vacancy;

(ii) for a county or district attorney office vacancy described in Subsection 20A-1-509.1(5)(a), no later than three business days before the day on which the political party of the prior officeholder submits the candidate's name to the county legislative body as one of the three individuals the party nominates to fill the vacancy;

(iii) for a county or district attorney office vacancy described in Section 20A-1-509.2:

(A) no later than the deadline for the candidate to submit an application to fill the vacancy under Subsection 20A-1-509.2(2)(c); and

(B) if, under Subsection 20A-1-509.2(3), more than three attorneys submit an application to fill the vacancy, no later than three business days before the day on which the political party of the prior officeholder submits the candidate's name to the county legislative body as one of the three individuals the party nominates to fill the vacancy; or

(iv) for a local school board office vacancy, no later than three business days before the day on which the local school board meets to interview each candidate interested in filling the vacancy in accordance with Section 20A-1-511; and

337 (h) a requirement that, upon receipt of the financial report described in Subsection (2)(g),
338 the county clerk immediately submit a copy of the report to the county legislative
339 body.

340 (3)(a) As used in this Subsection (3), "account" means an account in a financial
341 institution:

342 (i) that is not described in Subsection (2)(d); and
343 (ii) into which or from which a person who, as a candidate for an office, other than a
344 county office for which the person files a declaration of candidacy or federal
345 office, or as a holder of an office, other than a county office for which the person
346 files a declaration of candidacy or federal office, deposits a contribution or makes
347 an expenditure.

348 (b) The ordinance required by Subsection (1) shall include a requirement that a
349 candidate for county office or local school board office include on a financial report
350 filed in accordance with the ordinance a contribution deposited in or an expenditure
351 made from an account:

352 (i) since the last financial report was filed; or
353 (ii) that has not been reported under a statute or ordinance that governs the account.

354 (4) If any county fails to adopt a campaign finance disclosure ordinance described in
355 Subsection (1), candidates for county office, other than community council office, and
356 candidates for local school board office shall comply with the financial reporting
357 requirements contained in Subsections (5) through (10).

358 (5) A candidate for elective office in a county or local school board office:

359 (a) shall deposit a contribution into a separate campaign account in a financial
360 institution; and
361 (b) may not deposit or mingle any contributions received into a personal or business
362 account.

363 (6) Each candidate for elective office in any county who is not required to submit a
364 campaign financial statement to the lieutenant governor, and each candidate for local
365 school board office, shall file a signed campaign financial statement with the county
366 clerk:

367 (a) seven days before the date of the regular general election, reporting each contribution
368 and each expenditure as of 10 days before the date of the regular general election; and
369 (b) no later than 30 days after the date of the regular general election.

370 (7)(a) The statement filed seven days before the regular general election shall include:

371 (i) a list of each contribution received by the candidate, and the name of the donor, if
372 known; and

373 (ii) a list of each expenditure for political purposes made during the campaign period,
374 and the recipient of each expenditure.

375 (b) The statement filed 30 days after the regular general election shall include:

376 (i) a list of each contribution received after the cutoff date for the statement filed
377 seven days before the election, and the name of the donor; and

378 (ii) a list of all expenditures for political purposes made by the candidate after the
379 cutoff date for the statement filed seven days before the election, and the recipient
380 of each expenditure.

381 (8)(a) As used in this Subsection (8), "account" means an account in a financial
382 institution:

383 (i) that is not described in Subsection (5)(a); and

384 (ii) into which or from which a person who, as a candidate for an office, other than a
385 county office for which the person filed a declaration of candidacy or federal
386 office, or as a holder of an office, other than a county office for which the person
387 filed a declaration of candidacy or federal office, deposits a contribution or makes
388 an expenditure.

389 (b) A county office candidate and a local school board office candidate shall include on
390 any campaign financial statement filed in accordance with Subsection (6) or (7):

391 (i) a contribution deposited into an account:

392 (A) since the last campaign finance statement was filed; or

393 (B) that has not been reported under a statute or ordinance that governs the
394 account; or

395 (ii) an expenditure made from an account:

396 (A) since the last campaign finance statement was filed; or

397 (B) that has not been reported under a statute or ordinance that governs the
398 account.

399 (9) Within 30 days after receiving a contribution that is cash or a negotiable instrument,
400 exceeds \$50, and is from a donor whose name is unknown, a county office candidate
401 shall disburse the amount of the contribution to:

402 (a) the treasurer of the state or a political subdivision for deposit into the state's or
403 political subdivision's general fund; or

404 (b) an organization that is exempt from federal income taxation under Section 501(c)(3)

or (19), Internal Revenue Code.

(10) Candidates for elective office in any county, and candidates for local school board office, who are eliminated at a primary election shall file a signed campaign financial statement containing the information required by this section not later than 30 days after the primary election.

(11)(a) A candidate seeking appointment to fill a midterm vacancy in a county office or local school board office shall:

(i) comply with Subsections (5) and (9); and

(ii) file a signed campaign financial statement with the county clerk no later than the deadline described in Subsection (2)(g).

(b) Upon receipt of the campaign financial statement described in Subsection (11)(a)(ii), the county clerk shall immediately submit a copy of the statement to the county legislative body.

(12) Any individual who fails to comply with this section is guilty of an infraction.

(13)(a) Counties may, by ordinance, enact requirements that:

- (i) require greater disclosure of campaign contributions and expenditures; and
- (ii) impose additional penalties.

(b) The requirements described in Subsection (13)(a) apply to a local school board office candidate who resides in that county.

(14) If a candidate fails to file an interim report due before the election, the county clerk:

(a) may send an electronic notice to the candidate and the political party of which the candidate is a member, if any, that states:

(i) that the candidate failed to timely file the report; and

(ii) that, if the candidate fails to file the report within 24 hours after the deadline for filing the report, the candidate will be disqualified and the political party will not be permitted to replace the candidate; and

(b) impose a fine of \$100 on the candidate.

(15)(a) The county clerk shall disqualify a candidate and inform the appropriate election officials that the candidate is disqualified if the candidate fails to file an interim report described in Subsection (14) within 24 hours after the deadline for filing the report.

(b) The political party of a candidate who is disqualified under Subsection (15)(a) may not replace the candidate.

(c) A candidate who is disqualified under Subsection (15)(a) shall file with the county

439 clerk a complete and accurate campaign finance statement within 30 days after the
440 day on which the candidate is disqualified.

441 (16) If a candidate is disqualified under Subsection (15)(a), the election official:

442 (a) shall:

443 (i) notify every opposing candidate for the county office that the candidate is
444 disqualified;

445 (ii) send an email notification to each voter who is eligible to vote in the county
446 election office race for whom the election official has an email address informing
447 the voter that the candidate is disqualified and that votes cast for the candidate will
448 not be counted;

449 (iii) post notice of the disqualification on the county's website; and

450 (iv) if practicable, remove the candidate's name from the ballot by blacking out the
451 candidate's name before the ballots are delivered to voters; and

452 (b) may not count any votes for that candidate.

453 (17) An election official may fulfill the requirement described in Subsection (16)(a) in
454 relation to a mailed ballot, including a military or overseas ballot, by including with the
455 ballot a written notice directing the voter to the county's website to inform the voter
456 whether a candidate on the ballot is disqualified.

457 (18) A candidate is not disqualified if:

458 (a) the candidate files the interim reports described in Subsection (14) no later than 24
459 hours after the applicable deadlines for filing the reports;

460 (b) the reports are completed, detailing accurately and completely the information
461 required by this section except for inadvertent omissions or insignificant errors or
462 inaccuracies; and

463 (c) the omissions, errors, or inaccuracies are corrected in an amended report or in the
464 next scheduled report.

465 (19)(a) A report is considered timely filed if:

466 (i) the report is received in the county clerk's office no later than midnight, Mountain
467 Time, at the end of the day on which the report is due;

468 (ii) the report is received in the county clerk's office with a United States Postal
469 Service postmark three days or more before the date that the report was due; or

470 (iii) the candidate has proof that the report was mailed, with appropriate postage and
471 addressing, three days before the report was due.

472 (b) For a county clerk's office that is not open until midnight at the end of the day on

which a report is due, the county clerk shall permit a candidate to file the report via email or another electronic means designated by the county clerk.

(20)(a) Any private party in interest may bring an action in a court with jurisdiction under Title 78A, Judiciary and Judicial Administration, to enforce the provisions of this section or any ordinance adopted under this section.

(b) In a civil action filed under Subsection (20)(a), the court shall award costs and attorney fees to the prevailing party.

(21) Notwithstanding any provision of Title 63G, Chapter 2, Government Records Access and Management Act, the county clerk shall:

- (a) make each campaign finance statement filed by a candidate available for public inspection and copying no later than one business day after the statement is filed; and
- (b) make the campaign finance statement filed by a candidate available for public inspection by:
 - (i) posting an electronic copy or the contents of the statement on the county's website no later than seven business days after the day on which the statement is filed; and
 - (ii) in order to meet the requirements of Subsection 20A-11-103(4)(b)(ii), providing the lieutenant governor with a link to the electronic posting described in Subsection (21)(b)(i) no later than two business days after the day the statement is filed.

Section 3. Section **20A-11-201** is amended to read:

20A-11-201 . State office -- Separate bank account for campaign funds -- No personal use -- State office candidate reporting deadline -- Report other accounts -- Anonymous contributions.

(1)(a) Each state office candidate or the candidate's personal campaign committee shall deposit each contribution received in one or more separate campaign accounts in a financial institution.

(b) A state office candidate or a candidate's personal campaign committee may not use money deposited in a campaign account for:

- (i) a personal use expenditure; or
- (ii) an expenditure prohibited by law.

(c) Each state officeholder or the state officeholder's personal campaign committee shall deposit each contribution and public service assistance received in one or more separate campaign accounts in a financial institution.

(d) A state officeholder or a state officeholder's personal campaign committee may not

507 use money deposited in a campaign account for:

508 (i) a personal use expenditure; or
509 (ii) an expenditure prohibited by law.

510 (2)(a) A state office candidate or the candidate's personal campaign committee may not
511 deposit or mingle any contributions received into a personal or business account.
512 (b) A state officeholder or the state officeholder's personal campaign committee may not
513 deposit or mingle any contributions or public service assistance received into a
514 personal or business account.

515 (3) If a person who is no longer a state office candidate chooses not to expend the money
516 remaining in a campaign account, the person shall continue to file the year-end summary
517 report required by Section 20A-11-203 until the statement of dissolution and final
518 summary report required by Section 20A-11-205 are filed with the lieutenant governor.

519 (4)(a) Except as provided in Subsection (4)(b) and Section 20A-11-402, a person who is
520 no longer a state office candidate may not expend or transfer the money in a
521 campaign account in a manner that would cause the former state office candidate to
522 recognize the money as taxable income under federal tax law.

523 (b) A person who is no longer a state office candidate may transfer the money in a
524 campaign account in a manner that would cause the former state office candidate to
525 recognize the money as taxable income under federal tax law if the transfer is made
526 to a campaign account for federal office.

527 (5)(a) As used in this Subsection (5), "received" means the same as that term is defined
528 in Subsection 20A-11-204(1)(b).

529 (b) Each state office candidate shall report to the lieutenant governor each contribution
530 received by the state office candidate:
531 (i) except as provided in Subsection (5)(b)(ii), within 31 calendar days after the day
532 on which the contribution is received; or
533 (ii) within seven business days after the day on which the contribution is received, if:

534 (A) the state office candidate is contested in a convention and the contribution is
535 received within 30 calendar days before the day on which the convention is
536 held;

537 (B) the state office candidate is contested in a primary election and the
538 contribution is received within 30 calendar days before the day on which the
539 primary election is held; or

540 (C) the state office candidate is contested in a general election and the

541 contribution is received within 30 calendar days before the day on which the
542 general election is held.

543 (c) Except as provided in Subsection (5)(d), for each contribution that a state office
544 candidate fails to report within the time period described in Subsection (5)(b), the
545 lieutenant governor shall impose a fine against the state office candidate in an amount
546 equal to:

547 (i) 10% of the amount of the contribution, if the state office candidate reports the
548 contribution within 60 calendar days after the day on which the time period
549 described in Subsection (5)(b) ends; or
550 (ii) 20% of the amount of the contribution, if the state office candidate fails to report
551 the contribution within 60 calendar days after the day on which the time period
552 described in Subsection (5)(b) ends.

553 (d) The lieutenant governor may waive the fine described in Subsection (5)(c) and issue
554 a warning to the state office candidate if:

555 (i) the contribution that the state office candidate fails to report is paid by the state
556 office candidate from the state office candidate's personal funds;
557 (ii) the state office candidate has not previously violated Subsection (5)(c) in relation
558 to a contribution paid by the state office candidate from the state office candidate's
559 personal funds; and
560 (iii) the lieutenant governor determines that the failure to timely report the
561 contribution is due to the state office candidate not understanding that the
562 reporting requirement includes a contribution paid by a state office candidate from
563 the state office candidate's personal funds.

564 (e) The lieutenant governor shall:

565 (i) deposit money received under Subsection (5)(c) into the General Fund; and
566 (ii) report on the lieutenant governor's website, in the location where reports relating
567 to each state office candidate are available for public access:
568 (A) each fine imposed by the lieutenant governor against the state office candidate;
569 (B) the amount of the fine;
570 (C) the amount of the contribution to which the fine relates; and
571 (D) the date of the contribution.

572 (6)(a) As used in this Subsection (6), "account" means an account in a financial
573 institution:

574 (i) that is not described in Subsection (1)(a); and

- (ii) into which or from which a person who, as a candidate for an office, other than the state office for which the person files a declaration of candidacy or federal office, or as a holder of an office, other than a state office for which the person files a declaration of candidacy or federal office, deposits a contribution or makes an expenditure.
- (b) A state office candidate shall include on any financial statement filed in accordance with this part:
 - (i) a contribution deposited in an account:
 - (A) since the last campaign finance statement was filed; or
 - (B) that has not been reported under a statute or ordinance that governs the account; or
 - (ii) an expenditure made from an account:
 - (A) since the last campaign finance statement was filed; or
 - (B) that has not been reported under a statute or ordinance that governs the account.

Within 31 calendar days after the day on which a state office candidate receives a contribution that is cash or a negotiable instrument, exceeds \$50, and is from an unknown source, the state office candidate shall disburse the amount of the contribution to an organization that is exempt from federal income taxation under Section 501(c)(3) or (19), Internal Revenue Code.

Section 4. Section **20A-11-301** is amended to read:

20A-11-301 . Legislative office -- Campaign finance requirements -- Candidate as political action committee officer -- No personal use -- Contribution reporting deadline -- Report other accounts -- Anonymous contributions.

- (a)(i) Each legislative office candidate shall deposit each contribution received in one or more separate accounts in a financial institution that are dedicated only to that purpose.
- (ii) A legislative office candidate may:
 - (A) receive a contribution from a political action committee registered under Section 20A-11-601; and
 - (B) be designated by a political action committee as an officer who has primary decision-making authority as described in Section 20A-11-601.
- (b) A legislative office candidate or the candidate's personal campaign committee may not use money deposited in an account described in Subsection (1)(a)(i) for:

609 (i) a personal use expenditure; or
610 (ii) an expenditure prohibited by law.

611 (c)(i) Each legislative officeholder shall deposit each contribution and public service
612 assistance received in one or more separate accounts in a financial institution that
613 are dedicated only to that purpose.

614 (ii) A legislative officeholder may:

615 (A) receive a contribution or public service assistance from a political action
616 committee registered under Section 20A-11-601; and

617 (B) be designated by a political action committee as an officer who has primary
618 decision-making authority as described in Section 20A-11-601.

619 (d) A legislative officeholder or the legislative officeholder's personal campaign
620 committee may not use money deposited in an account described in Subsection
621 (1)(c)(i) for:

622 (i) a personal use expenditure; or
623 (ii) an expenditure prohibited by law.

624 (2)(a) A legislative office candidate may not deposit or mingle any contributions
625 received into a personal or business account.

626 (b) A legislative officeholder may not deposit or mingle any contributions or public
627 service assistance received into a personal or business account.

628 (3) If a person who is no longer a legislative candidate chooses not to expend the money
629 remaining in a campaign account, the person shall continue to file the year-end summary
630 report required by Section 20A-11-302 until the statement of dissolution and final
631 summary report required by Section 20A-11-304 are filed with the lieutenant governor.

632 (4)(a) Except as provided in Subsection (4)(b) and Section 20A-11-402, a person who is
633 no longer a legislative office candidate may not expend or transfer the money in a
634 campaign account in a manner that would cause the former legislative office
635 candidate to recognize the money as taxable income under federal tax law.

636 (b) A person who is no longer a legislative office candidate may transfer the money in a
637 campaign account in a manner that would cause the former legislative office
638 candidate to recognize the money as taxable income under federal tax law if the
639 transfer is made to a campaign account for federal office.

640 (5)(a) As used in this Subsection (5), "received" means the same as that term is defined
641 in Subsection 20A-11-303(1)(b).

642 (b) Each legislative office candidate shall report to the lieutenant governor each

643 contribution received by the legislative office candidate:

644 (i) except as provided in Subsection (5)(b)(ii), within 31 calendar days after the day
645 on which the contribution is received; or

646 (ii) within seven business days after the day on which the contribution is received, if:

647 (A) the legislative office candidate is contested in a convention and the
648 contribution is received within 30 calendar days before the day on which the
649 convention is held;

650 (B) the legislative office candidate is contested in a primary election and the
651 contribution is received within 30 calendar days before the day on which the
652 primary election is held; or

653 (C) the legislative office candidate is contested in a general election and the
654 contribution is received within 30 calendar days before the day on which the
655 general election is held.

656 (c) Except as provided in Subsection (5)(d), for each contribution that a legislative office
657 candidate fails to report within the time period described in Subsection (5)(b), the
658 lieutenant governor shall impose a fine against the legislative office candidate in an
659 amount equal to:

660 (i) 10% of the amount of the contribution, if the legislative office candidate reports
661 the contribution within 60 calendar days after the day on which the time period
662 described in Subsection (5)(b) ends; or

663 (ii) 20% of the amount of the contribution, if the legislative office candidate fails to
664 report the contribution within 60 calendar days after the day on which the time
665 period described in Subsection (5)(b) ends.

666 (d) The lieutenant governor may waive the fine described in Subsection (5)(c) and issue
667 a warning to the legislative office candidate if:

668 (i) the contribution that the legislative office candidate fails to report is paid by the
669 legislative office candidate from the legislative office candidate's personal funds;

670 (ii) the legislative office candidate has not previously violated Subsection (5)(c) in
671 relation to a contribution paid by the legislative office candidate from the
672 legislative office candidate's personal funds; and

673 (iii) the lieutenant governor determines that the failure to timely report the
674 contribution is due to the legislative office candidate not understanding that the
675 reporting requirement includes a contribution paid by a legislative office candidate
676 from the legislative office candidate's personal funds.

677 (e) The lieutenant governor shall:

678 (i) deposit money received under Subsection (5)(c) into the General Fund; and

679 (ii) report on the lieutenant governor's website, in the location where reports relating

680 to each legislative office candidate are available for public access:

681 (A) each fine imposed by the lieutenant governor against the legislative office

682 candidate;

683 (B) the amount of the fine;

684 (C) the amount of the contribution to which the fine relates; and

685 (D) the date of the contribution.

686 (6) Within 31 calendar days after the day on which a legislative office candidate receives a

687 contribution that is cash or a negotiable instrument, exceeds \$50, and is from an

688 unknown source, the legislative office candidate shall disburse the amount of the

689 contribution to an organization that is exempt from federal income taxation under

690 Section 501(c)(3) or (19), Internal Revenue Code.

691 (7)(a) As used in this Subsection (7), "account" means an account in a financial

692 institution:

693 (i) that is not described in Subsection (1)(a)(i); and

694 (ii) into which or from which a person who, as a candidate for an office, other than a

695 legislative office for which the person files a declaration of candidacy or federal

696 office, or as a holder of an office, other than a legislative office for which the

697 person files a declaration of candidacy or federal office, deposits a contribution or

698 makes an expenditure.

699 (b) A legislative office candidate shall include on any financial statement filed in

700 accordance with this part:

701 (i) a contribution deposited in an account:

702 (A) since the last campaign finance statement was filed; or

703 (B) that has not been reported under a statute or ordinance that governs the

704 account; or

705 (ii) an expenditure made from an account:

706 (A) since the last campaign finance statement was filed; or

707 (B) that has not been reported under a statute or ordinance that governs the

708 account.

709 Section 5. Section **20A-11-401** is amended to read:

710 **20A-11-401 . Officeholder financial reporting requirements -- Year-end**

711 **summary report -- Officeholder as a political action committee officer -- Anonymous**
712 **contribution or public service assistance.**

713 (1)(a) Each officeholder shall file a summary report by January 10 of each year.

714 (b) An officeholder that is required to file a summary report both as an officeholder and
715 as a candidate for office under the requirements of this chapter may file a single
716 summary report as a candidate and an officeholder, provided that the combined report
717 meets the requirements of:
718 (i) this section; and
719 (ii) the section that provides the requirements for the summary report filed by the
720 officeholder in the officeholder's capacity of a candidate for office.

721 (2)(a) Each summary report shall include the following information as of December 31
722 of the previous year:
723 (i) the net balance of the last summary report, if any;
724 (ii) a single figure equal to the total amount of receipts received since the last
725 summary report, if any;
726 (iii) a single figure equal to the total amount of expenditures made since the last
727 summary report, if any;
728 (iv) a detailed listing of each contribution and public service assistance received since
729 the last summary report;
730 (v) for each nonmonetary contribution:
731 (A) the fair market value of the contribution with that information provided by the
732 contributor; and
733 (B) a specific description of the contribution;
734 (vi) a detailed listing of each expenditure made since the last summary report;
735 (vii) for each nonmonetary expenditure, the fair market value of the expenditure;
736 (viii) a net balance for the year consisting of the net balance from the last summary
737 report plus all receipts minus all expenditures; and
738 (ix) the name of a political action committee for which the officeholder is designated
739 as an officer who has primary decision-making authority under Section
740 20A-11-601.

741 (b) In preparing the report, all receipts and expenditures shall be reported as of
742 December 31 of the previous year.

743 (3) The summary report shall contain a paragraph signed by the officeholder certifying that,
744 to the best of the officeholder's knowledge, all receipts and all expenditures have been

745 reported as of December 31 of the last calendar year and that there are no bills or
746 obligations outstanding and unpaid except as set forth in that report.

747 (4) An officeholder may:

748 (a) receive public service assistance from a political action committee registered under
749 Section 20A-11-601; and
750 (b) be designated by a political action committee as an officer who has primary
751 decision-making authority as described in Section 20A-11-601.

752 (5) Within 31 calendar days after the day on which an officeholder receives a contribution
753 or public service assistance that is cash or a negotiable instrument, exceeds \$50, and is
754 from an unknown source, the officeholder shall disburse the amount of the contribution
755 or public service assistance to:

756 (a) the treasurer of the state or a political subdivision for deposit into the state's or
757 political subdivision's general fund; or
758 (b) an organization that is exempt from federal income taxation under Section 501(c)(3)
759 or (19), Internal Revenue Code.

760 Section 6. Section **20A-11-601** is amended to read:

761 **20A-11-601 . Political action committees -- Registration -- Name or acronym used
762 by political action committee -- Criminal penalty for providing false information or
763 accepting unlawful contribution.**

764 (1)(a) A political action committee shall file an initial statement of organization with the
765 lieutenant governor's office no later than 5 p.m. on the first business day that is at
766 least seven calendar days after the day on which the political action committee:

767 (i) receives contributions totaling at least \$750; or
768 (ii) distributes expenditures for political purposes totaling at least \$750.

769 (b) Unless the political action committee has filed a notice of dissolution under
770 Subsection (7), after filing an initial statement of organization, a political action
771 committee shall file an updated statement of organization with the lieutenant
772 governor's office each year after the year in which the political action committee files
773 an initial statement of organization:

774 (i) before 5 p.m. on January 10; or
775 (ii) electronically, before midnight on January 10.

776 (c) After filing an initial statement of organization, a political action committee shall,
777 before January 10 each year after the year in which the political action committee
778 files an initial statement of organization, file an updated statement of organization

779 with the lieutenant governor's office.

780 (2) A statement of organization described in Subsection (1) shall include:

781 (a) the full name of the political action committee, a second name, if any, and an
782 acronym, if any;

783 (b) the address and phone number of the political action committee;

784 (c) the name, address, telephone number, title, and occupation of:

785 (i) the two officers described in Subsection (5) and the treasurer of the political action
786 committee;

787 (ii) all other officers, advisory members, and governing board members of the
788 political action committee; and

789 (iii) each individual or entity represented by, or affiliated with, the political action
790 committee; and

791 (d) other relevant information requested by the lieutenant governor.

792 (3)(a) A political action committee may not use a name or acronym:

793 (i) other than a name or acronym disclosed in the political action committee's latest
794 statement of organization;

795 (ii) that is the same, or deceptively similar to, the name or acronym of another
796 political action committee; or

797 (iii) that is likely to mislead a potential donor regarding the individuals or entities
798 represented by, or affiliated with, the political action committee.

799 (b) Within seven calendar days after the day on which a political action committee files
800 an initial statement of organization, the lieutenant governor's office shall:

801 (i) review the statement and determine whether a name or acronym used by the
802 political action committee violates Subsection (3)(a)(ii) or (iii); and

803 (ii) if the lieutenant governor's office determines that a name or acronym used by the
804 political action committee violates Subsection (3)(a)(ii) or (iii), order, in writing,
805 that the political action committee:

806 (A) immediately cease and desist use of the name or acronym; and

807 (B) within seven calendar days after the day of the order, electronically file an
808 updated statement of organization with a name and acronym that does not
809 violate Subsection (3)(a)(ii) or (iii).

810 (c) If a political action committee uses a name or acronym that is the same, or
811 deceptively similar to, the name or acronym of another political action committee,
812 the lieutenant governor shall determine which political action committee has been

813 using the name the longest and shall order, in writing, any other political action
814 committee using the same, or a deceptively similar, name or acronym to:
815 (i) immediately cease and desist use of the name or acronym; and
816 (ii) within seven calendar days after the day of the order, electronically file an
817 updated statement of organization with a name and acronym that does not violate
818 Subsection (3)(a)(ii) or (iii).

819 (d) If a political action committee uses a name or acronym other than a name or acronym
820 disclosed in the political action committee's latest statement of organization:
821 (i) the lieutenant governor shall order, in writing, that the political action committee
822 cease and desist use of the name or acronym; and
823 (ii) the political action committee shall immediately comply with the order described
824 in Subsection (3)(d)(i).

825 (4)(a) The lieutenant governor may, in addition to any other penalty provided by law,
826 impose a \$100 fine against a political action committee, or against an individual who
827 forms a political action committee, that:

828 (i) fails to timely file a complete and accurate statement of organization or
829 subsequent statement of organization; or
830 (ii) fails to comply with an order described in Subsection (3).

831 (b) If the lieutenant governor imposes a fine described in Subsection (4)(a)(i):

832 (i) the person against whom the fine is imposed shall, no later than the first business
833 day that is at least seven calendar days after the day on which the lieutenant
834 governor imposes the fine:

835 (A) pay the fine; and
836 (B) file a complete and accurate statement, or subsequent statement, of
837 organization, as applicable; and

838 (ii) the lieutenant governor shall provide written notice to the person against whom
839 the fine is imposed:

840 (A) of the requirements described in Subsection (4)(b)(i); and
841 (B) that failure to timely comply with the requirement described in Subsection
842 (4)(b)(i)(B) is a class B misdemeanor.

843 (c) The attorney general, or a political action committee that is harmed by the action of a
844 political action committee in violation of this section, may bring an action for an
845 injunction against the violating political action committee, or an officer of the
846 violating political action committee, to enforce the provisions of this section.

847 (d) A political action committee may bring an action for damages against another
848 political action committee that uses a name or acronym that is the same, or
849 deceptively similar to, the name or acronym of the political action committee
850 bringing the action.

851 (5)(a) Each political action committee shall designate two officers who have primary
852 decision-making authority for the political action committee.

853 (b) An individual may not exercise primary decision-making authority for a political
854 action committee if the individual is not designated under Subsection (5)(a).

855 (6) A political action committee shall deposit each contribution received in one or more
856 separate accounts in a financial institution that are dedicated only to that purpose.

857 (7)(a) A registered political action committee that intends to permanently cease
858 operations shall file a notice of dissolution with the lieutenant governor's office.

859 (b) A notice of dissolution filed by a political action committee does not exempt the
860 political action committee from complying with the financial reporting requirements
861 described in this chapter in relation to all contributions received, and all expenditures
862 made, before, at, or after dissolution.

863 (c) A political action committee shall, before filing a notice of dissolution, dispose of
864 any money remaining in an account described in Subsection (6) by:
865 (i) returning the money to the donors;
866 (ii) donating the money to the campaign account of a candidate or officeholder;
867 (iii) donating the money to another political action committee;
868 (iv) donating the money to a political party;
869 (v) donating the money to an organization that is exempt from federal income
870 taxation under Section 501(c)(3) or (19), Internal Revenue Code; or
871 (vi) making another lawful expenditure of the money for a political purpose.

872 (d) A political action committee shall report all money donated or expended in a
873 financial report to the lieutenant governor, in accordance with the financial reporting
874 requirements described in this chapter.

875 (8)(a) Unless the political action committee has filed a notice of dissolution under
876 Subsection (7), a political action committee shall file, with the lieutenant governor's
877 office, notice of any change of an officer described in Subsection (5)(a).

878 (b) A political action committee may not accept a contribution from a political issues
879 committee, but may donate money to a political issues committee.

880 (c) A political action committee shall:

881 (i) electronically file a notice of a change of a primary officer described in Subsection
882 (5)(a) within 10 calendar days after the day on which the change occurs; and
883 (ii) include in the notice of change the name and title of the officer being replaced,
884 and the name, address, occupation, and title of the new officer.

885 (9)(a) A person is guilty of providing false information in relation to a political action
886 committee if the person intentionally or knowingly gives false or misleading material
887 information in a statement of organization or the notice of change of primary officer.
888 (b) Each primary officer designated in Subsection (5)(a) or (8)(c) is guilty of accepting
889 an unlawful contribution if the political action committee knowingly or recklessly
890 accepts a contribution from a corporation that:
891 (i) was organized less than 90 calendar days before the date of the general election;
892 and
893 (ii) at the time the political action committee accepts the contribution, has failed to
894 file a statement of organization with the lieutenant governor's office as required by
895 Section 20A-11-704.
896 (c) A violation of this Subsection (9) is a third degree felony.

897 Section 7. Section **20A-11-602** is amended to read:

898 **20A-11-602 . Political action committees -- Financial reporting.**

899 (1)(a) Each registered political action committee that has received contributions totaling
900 at least \$750, or disbursed expenditures totaling at least \$750, during a calendar year
901 shall file a verified financial statement with the lieutenant governor's office:
902 (i) on January 10, reporting contributions and expenditures as of December 31 of the
903 previous year;
904 (ii) seven calendar days before the state political convention of each major political
905 party;
906 (iii) seven calendar days before the county political convention of a political party, if
907 the political action committee makes an expenditure on or before the day
908 described in Subsection (1)(b)(ii) in relation to a candidate that the party may
909 nominate at the convention;
910 (iv) seven calendar days before the regular primary election date;
911 (v) on September 30; and
912 (vi) seven calendar days before:
913 (A) the municipal general election; and
914 (B) the regular general election.

915 (b) The registered political action committee shall report:

916 (i) a detailed listing of all contributions received and expenditures made since the last
917 statement; and

918 (ii) for a financial statement described in Subsections (1)(a)(ii) through (v), all
919 contributions and expenditures as of five calendar days before the required filing
920 date of the financial statement.

921 (c) The registered political action committee need not file a statement under this section
922 if the registered political action committee receives no contributions and makes no
923 expenditures during the reporting period.

924 (2)(a) The verified financial statement shall include:

925 (i) the name and address of any individual who makes a contribution to the reporting
926 political action committee, if known, and the amount of the contribution;

927 (ii) the identification of any publicly identified class of individuals that makes a
928 contribution to the reporting political action committee, if known, and the amount
929 of the contribution;

930 (iii) the name and address of any political action committee, group, or entity, if
931 known, that makes a contribution to the reporting political action committee, and
932 the amount of the contribution;

933 (iv) for each nonmonetary contribution, the fair market value of the contribution;

934 (v) the name and address of each reporting entity that received an expenditure from
935 the reporting political action committee, and the amount of each expenditure;

936 (vi) for each nonmonetary expenditure, the fair market value of the expenditure;

937 (vii) the total amount of contributions received and expenditures disbursed by the
938 reporting political action committee;

939 (viii) a statement by the political action committee's treasurer or chief financial
940 officer certifying that, to the best of the person's knowledge, the financial report is
941 accurate; and

942 (ix) a summary page in the form required by the lieutenant governor that identifies:

943 (A) beginning balance;

944 (B) total contributions during the period since the last statement;

945 (C) total contributions to date;

946 (D) total expenditures during the period since the last statement; and

947 (E) total expenditures to date.

948 (b)(i) Contributions received by a political action committee that have a value of \$50

949 or less need not be reported individually, but shall be listed on the report as an
950 aggregate total.

951 (ii) Two or more contributions from the same source that have an aggregate total of
952 more than \$50 may not be reported in the aggregate, but shall be reported
953 separately.

954 (c) A political action committee is not required to report an independent expenditure
955 under Part 17, Independent Expenditures, if, in the financial statement described in
956 this section, the political action committee:
957 (i) includes the independent expenditure;
958 (ii) identifies the independent expenditure as an independent expenditure; and
959 (iii) provides the information, described in Section 20A-11-1704, in relation to the
960 independent expenditure.

961 (3) A group or entity may not divide or separate into units, sections, or smaller groups for
962 the purpose of avoiding the financial reporting requirements of this chapter, and
963 substance shall prevail over form in determining the scope or size of a political action
964 committee.

965 (4)(a) As used in this Subsection (4), "received" means:

966 (i) for a cash contribution, that the cash is given to a political action committee;
967 (ii) for a contribution that is a negotiable instrument or check, that the negotiable
968 instrument or check is negotiated; and
969 (iii) for any other type of contribution, that any portion of the contribution's benefit
970 inures to the political action committee.

971 (b) A political action committee shall report each contribution to the lieutenant governor
972 within 31 calendar days after the contribution is received.

973 (5) A political action committee may not expend a contribution for political purposes if the
974 contribution:
975 (a) is cash or a negotiable instrument;
976 (b) exceeds \$50; and
977 (c) is from an unknown source.

978 (6) Within 31 calendar days after receiving a contribution that is cash or a negotiable
979 instrument, exceeds \$50, and is from an unknown source, a political action committee
980 shall disburse the amount of the contribution to:
981 (a) the treasurer of the state or a political subdivision for deposit into the state's or
982 political subdivision's general fund; or

983 (b) an organization that is exempt from federal income taxation under Section 501(c)(3)
984 or (19), Internal Revenue Code.

985 Section 8. Section **20A-11-801** is amended to read:

986 **20A-11-801 . Political issues committees -- Registration -- Criminal penalty for**
987 **providing false information or accepting unlawful contribution.**

988 (1)(a) Unless the political issues committee has filed a notice of dissolution under
989 Subsection (4), each political issues committee shall file a statement of organization
990 with the lieutenant governor's office:

991 (i) before 5 p.m. on January 10 of each year; or
992 (ii) electronically, before midnight on January 10 of each year.

993 (b) If a political issues committee is organized after the filing deadline described in
994 Subsection (1)(a), the political issues committee shall file an initial statement of
995 organization no later than 5 p.m. on the first business day that is at least seven
996 calendar days after the day on which the political issues committee:

997 (i) receives political issues contributions totaling at least \$750; or
998 (ii) distributes political issues expenditures totaling at least \$750.

999 (c) Each political issues committee shall deposit each contribution received into one or
1000 more separate accounts in a financial institution that are dedicated only to that
1001 purpose.

1002 (2)(a) Each political issues committee shall designate two officers that have primary
1003 decision-making authority for the political issues committee.

1004 (b) An individual may not exercise primary decision-making authority for a political
1005 issues committee if the individual is not designated under Subsection (2)(a).

1006 (3) The statement of organization shall include:

1007 (a) the name and address of the political issues committee;
1008 (b) the name, address, phone number, occupation, and title of the two primary officers
1009 designated under Subsection (2);
1010 (c) the name, address, occupation, and title of all other officers of the political issues
1011 committee;
1012 (d) the name and address of the organization, individual, corporation, association, unit of
1013 government, or union that the political issues committee represents, if any;
1014 (e) the name and address of all affiliated or connected organizations and their
1015 relationships to the political issues committee;
1016 (f) the name, residential address, business address, occupation, and phone number of the

committee's treasurer or chief financial officer;

- (g) the name, address, and occupation of each member of the supervisory and advisory boards, if any; and
- (h) the ballot proposition whose outcome they wish to affect, and whether they support or oppose it.

(4)(a) A registered political issues committee that intends to permanently cease operations during a calendar year shall:

- (i) dispose of all remaining funds by returning the funds to donors or donating the funds to an organization that is exempt from federal income taxation under Section 501(c)(3) or (19), Internal Revenue Code; and
- (ii) after complying with Subsection (4)(a)(i), file a notice of dissolution with the lieutenant governor's office.

(b) A political issues committee may not donate money to a political action committee, but may accept a contribution from a political action committee.

(c) Any notice of dissolution filed by a political issues committee does not exempt that political issues committee from complying with the financial reporting requirements of this chapter in relation to all contributions received, and all expenditures made, before, at, or after dissolution.

(d) A political issues committee shall report all money donated or expended under Subsection (4)(a) in a financial report to the lieutenant governor, in accordance with the financial reporting requirements described in this chapter.

(5)(a) Unless the political issues committee has filed a notice of dissolution under Subsection (4), a political issues committee shall file, with the lieutenant governor's office, notice of any change of an officer described in Subsection (2).

(b) A political issues committee shall:

- (i) electronically file a notice of a change of a primary officer described in Subsection (2)(a) within 10 calendar days after the day on which the change occurs; and
- (ii) include in the notice of change the name and title of the officer being replaced and the name, address, occupation, and title of the new officer.

(6)(a) A person is guilty of providing false information in relation to a political issues committee if the person intentionally or knowingly gives false or misleading material information in the statement of organization or the notice of change of primary officer.

(b) Each primary officer designated in Subsection (2)(a) or (5)(b) is guilty of accepting

1051 an unlawful contribution if the political issues committee knowingly or recklessly
1052 accepts a contribution from a corporation that:
1053 (i) was organized less than 90 calendar days before the date of the general election;
1054 and
1055 (ii) at the time the political issues committee accepts the contribution, has failed to
1056 file a statement of organization with the lieutenant governor's office as required by
1057 Section 20A-11-704.

1058 (c) A violation of this Subsection (6) is a third degree felony.

1059 (7)(a) As used in this Subsection (7), "received" means:

1060 (i) for a cash contribution, that the cash is given to a political issues committee;
1061 (ii) for a contribution that is a negotiable instrument or check, that the negotiable
1062 instrument or check is negotiated; and
1063 (iii) for any other type of contribution, that any portion of the contribution's benefit
1064 inures to the political issues committee.

1065 (b) Each political issues committee shall report to the lieutenant governor each
1066 contribution received by the political issues committee within seven business days
1067 after the day on which the contribution is received if the contribution is received
1068 within 30 calendar days before the last day on which the sponsors of the initiative or
1069 referendum described in Subsection 20A-11-801(3)(h) may submit signatures to
1070 qualify the initiative or referendum for the ballot.

1071 (c) For each contribution that a political issues committee fails to report within the
1072 period described in Subsection (7)(b), the lieutenant governor shall impose a fine
1073 against the political issues committee in an amount equal to:
1074 (i) 10% of the amount of the contribution, if the political issues committee reports the
1075 contribution within 60 calendar days after the last day on which the political
1076 issues committee should have reported the contribution under Subsection (7)(b); or
1077 (ii) 20% of the amount of the contribution, if the political issues committee fails to
1078 report the contribution within 60 calendar days after the last day on which the
1079 political issues committee should have reported the contribution under Subsection
1080 (7)(b).

1081 (d) The lieutenant governor shall:
1082 (i) deposit money received under Subsection (7)(c) into the General Fund; and
1083 (ii) report on the lieutenant governor's website, in the location where reports relating
1084 to each political issues committee are available for public access:

1085 (A) each fine imposed by the lieutenant governor against the political issues
1086 committee;
1087 (B) the amount of the fine;
1088 (C) the amount of the contribution to which the fine relates; and
1089 (D) the date of the contribution.

1090 Section 9. Section **20A-11-802** is amended to read:

1091 **20A-11-802 . Political issues committees -- Financial reporting.**

1092 (1)(a) Each registered political issues committee that has received political issues
1093 contributions totaling at least \$750, or disbursed political issues expenditures totaling
1094 at least \$750, during a calendar year, shall file a verified financial statement with the
1095 lieutenant governor's office:
1096 (i) on January 10, reporting contributions and expenditures as of December 31 of the
1097 previous year;
1098 (ii) seven calendar days before the state political convention of each major political
1099 party;
1100 (iii) seven calendar days before the regular primary election date;
1101 (iv) seven calendar days before the date of an incorporation election, if the political
1102 issues committee has received or expended funds to affect an incorporation;
1103 (v) at least three calendar days before the first public hearing held as required by
1104 Section 20A-7-204.1;
1105 (vi) if the political issues committee has received or expended funds in relation to an
1106 initiative or referendum, five calendar days before the deadline for the initiative or
1107 referendum sponsors to submit:
1108 (A) the verified and certified initiative packets under Section 20A-7-105; or
1109 (B) the signed and verified referendum packets under Section 20A-7-105;
1110 (vii) on September 30; and
1111 (viii) seven calendar days before:
1112 (A) the municipal general election; and
1113 (B) the regular general election.
1114 (b) The political issues committee shall report:
1115 (i) a detailed listing of all contributions received and expenditures made since the last
1116 statement; and
1117 (ii) all contributions and expenditures as of five calendar days before the required
1118 filing date of the financial statement, except for a financial statement filed on

January 10.

(c) The political issues committee need not file a statement under this section if it received no contributions and made no expenditures during the reporting period.

(a) That statement shall include:

- (i) the name and address, if known, of any individual who makes a political issues contribution to the reporting political issues committee, and the amount of the political issues contribution;
- (ii) the identification of any publicly identified class of individuals that makes a political issues contribution to the reporting political issues committee, and the amount of the political issues contribution;
- (iii) the name and address, if known, of any political issues committee, group, or entity that makes a political issues contribution to the reporting political issues committee, and the amount of the political issues contribution;
- (iv) the name and address of each reporting entity that makes a political issues contribution to the reporting political issues committee, and the amount of the political issues contribution;
- (v) for each nonmonetary contribution, the fair market value of the contribution;
- (vi) except as provided in Subsection (2)(c), the name and address of each individual, entity, or group of individuals or entities that received a political issues expenditure of more than \$50 from the reporting political issues committee, and the amount of each political issues expenditure;
- (vii) for each nonmonetary expenditure, the fair market value of the expenditure;
- (viii) the total amount of political issues contributions received and political issues expenditures disbursed by the reporting political issues committee;
- (ix) a statement by the political issues committee's treasurer or chief financial officer certifying that, to the best of the person's knowledge, the financial statement is accurate; and
- (x) a summary page in the form required by the lieutenant governor that identifies:
 - (A) beginning balance;
 - (B) total contributions during the period since the last statement;
 - (C) total contributions to date;
 - (D) total expenditures during the period since the last statement; and
 - (E) total expenditures to date.

(b)(i) Political issues contributions received by a political issues committee that have

1153 a value of \$50 or less need not be reported individually, but shall be listed on the
1154 report as an aggregate total.

1155 (ii) Two or more political issues contributions from the same source that have an
1156 aggregate total of more than \$50 may not be reported in the aggregate, but shall be
1157 reported separately.

1158 (c) When reporting political issue expenditures made to circulators of initiative petitions,
1159 the political issues committee:

1160 (i) need only report the amount paid to each initiative petition circulator; and
1161 (ii) need not report the name or address of the circulator.

1162 (3)(a) As used in this Subsection (3), "received" means:

1163 (i) for a cash contribution, that the cash is given to a political issues committee;
1164 (ii) for a contribution that is a negotiable instrument or check, that the negotiable
1165 instrument or check is negotiated; and
1166 (iii) for any other type of contribution, that any portion of the contribution's benefit
1167 inures to the political issues committee.

1168 (b) A political issues committee shall report each contribution to the lieutenant governor
1169 within 31 calendar days after the contribution is received.

1170 (4) A political issues committee may not expend a contribution for a political issues
1171 expenditure if the contribution:

1172 (a) is cash or a negotiable instrument;
1173 (b) exceeds \$50; and
1174 (c) is from an unknown source.

1175 (5) Within 31 calendar days after receiving a contribution that is cash or a negotiable
1176 instrument, exceeds \$50, and is from an unknown source, a political issues committee
1177 shall disburse the amount of the contribution to:

1178 (a) the treasurer of the state or a political subdivision for deposit into the state's or
1179 political subdivision's general fund; or
1180 (b) an organization that is exempt from federal income taxation under Section 501(c)(3)
1181 or (19), Internal Revenue Code.

1182 Section 10. Section **20A-11-1301** is amended to read:

1183 **20A-11-1301 . School board office -- Campaign finance requirements --**

1184 **Candidate as a political action committee officer -- No personal use -- Contribution
1185 reporting deadline -- Report other accounts -- Anonymous contributions.**

1186 (1)(a)(i) Each school board office candidate shall deposit each contribution received

1187 in one or more separate accounts in a financial institution that are dedicated only
1188 to that purpose.

1189 (ii) A school board office candidate may:

1190 (A) receive a contribution from a political action committee registered under
1191 Section 20A-11-601; and
1192 (B) be designated by a political action committee as an officer who has primary
1193 decision-making authority as described in Section 20A-11-601.

1194 (b) A school board office candidate may not use money deposited in an account
1195 described in Subsection (1)(a)(i) for:

1196 (i) a personal use expenditure; or
1197 (ii) an expenditure prohibited by law.

1198 (c)(i) Each school board officeholder shall deposit each contribution and public
1199 service assistance received in one or more separate accounts in a financial
1200 institution that are dedicated only to that purpose.

1201 (ii) A school board officeholder may:

1202 (A) receive a contribution or public service assistance from a political action
1203 committee registered under Section 20A-11-601; and
1204 (B) be designated by a political action committee as an officer who has primary
1205 decision-making authority as described in Section 20A-11-601.

1206 (d) A school board officeholder may not use money deposited in an account described in
1207 Subsection (1)(a)(i) or (1)(c)(i) for:

1208 (i) a personal use expenditure; or
1209 (ii) an expenditure prohibited by law.

1210 (2)(a) A school board office candidate may not deposit or mingle any contributions
1211 received into a personal or business account.

1212 (b) A school board officeholder may not deposit or mingle any contributions or public
1213 service assistance received into a personal or business account.

1214 (3) A school board office candidate or school board officeholder may not make any
1215 political expenditures prohibited by law.

1216 (4) If a person who is no longer a school board office candidate chooses not to expend the
1217 money remaining in a campaign account, the person shall continue to file the year-end
1218 summary report required by Section 20A-11-1302 until the statement of dissolution and
1219 final summary report required by Section 20A-11-1304 are filed with the lieutenant
1220 governor.

1221 (5)(a) Except as provided in Subsection (5)(b) and Section 20A-11-402, a person who is
1222 no longer a school board office candidate may not expend or transfer the money in a
1223 campaign account in a manner that would cause the former school board office
1224 candidate to recognize the money as taxable income under federal tax law.

1225 (b) A person who is no longer a school board office candidate may transfer the money in
1226 a campaign account in a manner that would cause the former school board office
1227 candidate to recognize the money as taxable income under federal tax law if the
1228 transfer is made to a campaign account for federal office.

1229 (6)(a) As used in this Subsection (6), "received" means the same as that term is defined
1230 in Subsection 20A-11-1303(1)(a).

1231 (b) Except as provided in Subsection (6)(d), each school board office candidate shall
1232 report to the chief election officer each contribution received by the school board
1233 office candidate:

1234 (i) except as provided in Subsection (6)(b)(ii), within 31 calendar days after the day
1235 on which the contribution is received; or

1236 (ii) within seven business days after the day on which the contribution is received, if:
1237 (A) the school board office candidate is contested in a convention and the
1238 contribution is received within 30 calendar days before the day on which the
1239 convention is held;

1240 (B) the school board office candidate is contested in a primary election and the
1241 contribution is received within 30 calendar days before the day on which the
1242 primary election is held; or

1243 (C) the school board office candidate is contested in a general election and the
1244 contribution is received within 30 calendar days before the day on which the
1245 general election is held.

1246 (c) For each contribution that a school board office candidate fails to report within the
1247 time period described in Subsection (6)(b), the chief election officer shall impose a
1248 fine against the school board office candidate in an amount equal to:
1249 (i) 10% of the amount of the contribution, if the school board office candidate reports
1250 the contribution within 60 calendar days after the day on which the time period
1251 described in Subsection (6)(b) ends; or
1252 (ii) 20% of the amount of the contribution, if the school board office candidate fails
1253 to report the contribution within 60 calendar days after the day on which the time
1254 period described in Subsection (6)(b) ends.

1255 (d) The lieutenant governor may waive the fine described in Subsection (6)(c) and issue
1256 a warning to the school board office candidate if:

1257 (i) the contribution that the school board office candidate fails to report is paid by the
1258 school board office candidate from the school board office candidate's personal
1259 funds;

1260 (ii) the school board office candidate has not previously violated Subsection (6)(c) in
1261 relation to a contribution paid by the school board office candidate from the
1262 school board office candidate's personal funds; and

1263 (iii) the lieutenant governor determines that the failure to timely report the
1264 contribution is due to the school board office candidate not understanding that the
1265 reporting requirement includes a contribution paid by a school board office
1266 candidate from the school board office candidate's personal funds.

1267 (e) The chief election officer shall:

1268 (i) deposit money received under Subsection (6)(c) into the General Fund; and

1269 (ii) report on the chief election officer's website, in the location where reports relating
1270 to each school board office candidate are available for public access:

1271 (A) each fine imposed by the chief election officer against the school board office
1272 candidate;

1273 (B) the amount of the fine;

1274 (C) the amount of the contribution to which the fine relates; and

1275 (D) the date of the contribution.

1276 (7) Within 31 calendar days after the day on which a school board office candidate receives
1277 a contribution that is cash or a negotiable instrument, exceeds \$50, and is from an
1278 unknown source, the school board office candidate shall disburse the contribution to an
1279 organization that is exempt from federal income taxation under Section 501(c)(3) or (19),
1280 Internal Revenue Code.

1281 (8)(a) As used in this Subsection (8), "account" means an account in a financial
1282 institution:

1283 (i) that is not described in Subsection (1)(a)(i); and

1284 (ii) into which or from which a person who, as a candidate for an office, other than a
1285 school board office for which the person files a declaration of candidacy or federal
1286 office, or as a holder of an office, other than a school board office for which the
1287 person files a declaration of candidacy or federal office, deposits a contribution or
1288 makes an expenditure.

1289 (b) A school board office candidate shall include on any financial statement filed in
1290 accordance with this part:
1291 (i) a contribution deposited in an account:
1292 (A) since the last campaign finance statement was filed; or
1293 (B) that has not been reported under a statute or ordinance that governs the
1294 account; or
1295 (ii) an expenditure made from an account:
1296 (A) since the last campaign finance statement was filed; or
1297 (B) that has not been reported under a statute or ordinance that governs the
1298 account.

1299 Section 11. Section **20A-12-303** is amended to read:

1300 **20A-12-303 . Separate account for campaign funds -- Reporting contributions.**

1301 (1) The judge or the judge's personal campaign committee shall deposit each contribution in
1302 one or more separate personal campaign accounts in a financial institution.
1303 (2) The judge or the judge's personal campaign committee may not deposit or mingle any
1304 contributions received into a personal or business account.
1305 (3)(a) As used in this Subsection (3) and Section 20A-12-305, "received" means:
1306 (i) for a cash contribution, that the cash is given to a judge or the judge's personal
1307 campaign committee;
1308 (ii) for a contribution that is a negotiable instrument or check, that the negotiable
1309 instrument or check is negotiated; and
1310 (iii) for any other type of contribution, that any portion of the contribution's benefit
1311 inures to the judge.
1312 (b) The judge or the judge's personal campaign committee shall report to the lieutenant
1313 governor each contribution received by the judge, within 31 calendar days after the
1314 day on which the contribution is received.
1315 (c) For each contribution that a judge fails to report within the time period described in
1316 Subsection (3)(b), the lieutenant governor shall impose a fine against the judge in an
1317 amount equal to:
1318 (i) 10% of the amount of the contribution if the judge reports the contribution within
1319 60 calendar days after the day on which the time period described in Subsection
1320 (3)(b) ends; or
1321 (ii) 20% of the amount of the contribution, if the judge fails to report the contribution
1322 within 60 calendar days after the day on which the time period described in

1323 Subsection (3)(b) ends.

1324 (d) The lieutenant governor shall:

1325 (i) deposit money received under Subsection (3)(c) into the General Fund; and

1326 (ii) report on the lieutenant governor's website, in the location where reports relating

1327 to each judge are available for public access:

1328 (A) each fine imposed by the lieutenant governor against the judge;

1329 (B) the amount of the fine;

1330 (C) the amount of the contribution to which the fine relates; and

1331 (D) the date of the contribution.

1332 (4) Within 31 calendar days after the day on which a judge receives a contribution that is

1333 cash or a negotiable instrument, exceeds \$50, and is from an unknown source, the judge

1334 shall disburse the amount of the contribution to an organization that is exempt from

1335 federal income taxation under Section 501(c)(3) or (19), Internal Revenue Code.

1336 Section 12. Section **35A-3-312** is amended to read:

1337 **35A-3-312 . Individual development accounts.**

1338 (1) As used in this section:

1339 (a) "Individual development account" means a trust account funded through periodic

1340 contributions by a recipient and matched by or through a not-for-profit organization

1341 organized under Section 501(c)(3) or (19), Internal Revenue Code.

1342 (b) "Qualified acquisition costs" means the costs of acquiring, constructing, or

1343 reconstructing a residence, including settlement and closing costs.

1344 (c) "Qualified businesses capitalization expenses" means expenditures for capital, plant,

1345 equipment, working capital, and inventory.

1346 (2) An individual development account may be established by or on behalf of a recipient to

1347 enable the recipient to accumulate funds for the following purposes:

1348 (a) postsecondary educational expenses, including tuition, fees, books, supplies, and

1349 transportation costs, if:

1350 (i) the recipient has terminated cash assistance under this chapter; and

1351 (ii) the expenses are paid from the individual development account directly to an

1352 educational institution that the recipient is attending as part of an employment

1353 plan;

1354 (b) qualified acquisition costs associated with a first-time home purchase if paid from

1355 the individual development account directly to a person to whom the amount is due;

1356 (c) amounts paid from an individual development account directly to a business

1357 capitalization account that is established in a federally insured financial institution
1358 and used solely for qualified business capitalization expenses; or
1359 (d) the purchase of assistive technologies, vehicle modifications, or home improvements
1360 to allow a recipient with a disability to participate in work-related activities.

1361 (3) A recipient may only deposit earned income and funds received from a not-for-profit
1362 organization into an individual development account.

1363 Section 13. Section **35A-8-1009** is amended to read:

1364 **35A-8-1009 . Qualified Emergency Food Agencies Fund -- Expenditure of
1365 revenues.**

1366 (1) As used in this section:

1367 (a) "Association of governments" means the following created under the authority of
1368 Title 11, Chapter 13, Interlocal Cooperation Act:
1369 (i) an association of governments; or
1370 (ii) a regional council that acts as an association of governments.

1371 (b) "Food and food ingredients" means the same as that term is defined in Section
1372 59-12-102.

1373 (c) "Qualified emergency food agency" means an organization that:

1374 (i) is:
1375 (A) exempt from federal income taxation under Section 501(c)(3)or(19), Internal
1376 Revenue Code;
1377 (B) an association of governments; or
1378 (C) a food pantry operated by a municipality located within the state;
1379 (ii) as part of its activities operates a program that has as the program's primary
1380 purpose to:
1381 (A) warehouse and distribute food to other agencies and organizations providing
1382 food and food ingredients to low-income persons; or
1383 (B) provide food and food ingredients directly to low-income persons; and
1384 (iii) the office determines to be a qualified emergency food agency.

1385 (2) There is created an expendable special revenue fund known as the Qualified Emergency
1386 Food Agencies Fund.

1387 (3)(a) The Qualified Emergency Food Agencies Fund shall be funded by the sales and
1388 use tax revenues described in:

1389 (i) Section 59-12-103;
1390 (ii) Section 59-12-204; and

- (iii) Section 59-12-1102.
- (b) Any interest earned on the Qualified Emergency Food Agencies Fund shall be deposited into the General Fund.
- (4) The office shall for a fiscal year distribute money deposited into the Qualified Emergency Food Agencies Fund to qualified emergency food agencies within the state as provided in this section.
- (5) A qualified emergency food agency shall file an application with the office before the qualified emergency food agency may receive a distribution under this section.
- (6) A qualified emergency food agency may expend a distribution received in accordance with this section only for a purpose related to:
 - (a) warehousing and distributing food and food ingredients to other agencies and organizations providing food and food ingredients to low-income persons; or
 - (b) providing food and food ingredients directly to low-income persons.
- (7) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the Housing and Community Development Division may make rules providing procedures for implementing the distributions required by this section, including:
 - (a) standards for determining and verifying the amount of a distribution that a qualified emergency food agency may receive;
 - (b) procedures for a qualified emergency food agency to apply for a distribution, including the frequency with which a qualified emergency food agency may apply for a distribution; and
 - (c) consistent with Subsection (1)(c), determining whether an entity is a qualified emergency food agency.

Section 14. Section **53E-7-404** is amended to read:

53E-7-404 . State board duties.

- (1) The state board shall:
 - (a) publish on the state board's website:
 - (i) information about the program; and
 - (ii) information about each scholarship granting organization;
 - (b) conduct a financial review or audit of a scholarship granting organization, if the state board receives evidence of fraudulent practice by the scholarship granting organization;
 - (c) conduct a criminal background check on each scholarship granting organization employee and scholarship granting organization officer;

1425 (d) establish uniform financial accounting standards for scholarship granting
1426 organizations;

1427 (e) in accordance with Section 53E-1-202.1, annually submit a report on the program to
1428 the Public Education Appropriations Subcommittee that includes:
1429 (i) administrative costs of the program;
1430 (ii) the number of scholarship students that are eligible students described in
1431 Subsection 53E-7-401(2)(a) and the number of scholarship students that are
1432 eligible students described in Subsection 53E-7-401(2)(b) from each school
1433 district;
1434 (iii) standards used by the scholarship granting organization to determine whether a
1435 student is an eligible student; and
1436 (iv) savings to the state and LEAs as a result of scholarship students exiting the
1437 public school system.

1438 (2)(a) In accordance with Subsection (3) and Title 63G, Chapter 6a, Utah Procurement
1439 Code, the state board shall issue a request for proposals and enter into at least one
1440 agreement with an organization that is qualified as tax exempt under Section
1441 501(c)(3) or (19), Internal Revenue Code, to be recognized by the state board as a
1442 scholarship granting organization.

1443 (b) An organization that responds to a request for proposals described in Subsection
1444 (2)(a) shall submit the following information in the organization's response:
1445 (i) a copy of the organization's incorporation documents;
1446 (ii) a copy of the organization's Internal Revenue Service determination letter
1447 qualifying the organization as being tax exempt under Section 501(c)(3) or (19),
1448 Internal Revenue Code;
1449 (iii) a description of the methodology the organization will use to verify that a student
1450 is an eligible student under this part; and
1451 (iv) a description of the organization's proposed scholarship application process.

1452 (3)(a) The state board shall enter into an agreement described in Subsection (2)(a) with
1453 one scholarship granting organization on or before January 1, 2021.

1454 (b) The state board may enter into an agreement described in Subsection (2)(a) with
1455 additional scholarship granting organizations after January 1, 2023, if the state board
1456 makes rules regarding how multiple scholarship granting organizations may issue tax
1457 credit certificates in accordance with Section 53E-7-407.

1458 (c)(i) No later than 10 days after the day on which the state board enters into an

1459 agreement with a scholarship granting organization, the state board shall forward
1460 the name and contact information of the scholarship granting organization to the
1461 State Tax Commission.

1462 (ii) If, under Subsection (4)(c)(i), the state board bars a scholarship granting
1463 organization from further participation in the program, the state board shall, no
1464 later than 10 days after the day on which the state board bars the scholarship
1465 granting organization, forward the name and contact information of the barred
1466 scholarship granting organization to the State Tax Commission.

1467 (4)(a) If the state board determines that a scholarship granting organization has violated
1468 a provision of this part or state board rule, the state board shall send written notice to
1469 the scholarship granting organization explaining the violation and the remedial action
1470 required to correct the violation.

1471 (b) A scholarship granting organization that receives a notice described in Subsection
1472 (4)(a) shall, no later than 60 days after the day on which the scholarship granting
1473 organization receives the notice, correct the violation and report the correction to the
1474 state board.

1475 (c)(i) If a scholarship granting organization that receives a notice described in
1476 Subsection (4)(a) fails to correct a violation in the time period described in
1477 Subsection (4)(b), the state board may bar the scholarship granting organization
1478 from further participation in the program.

1479 (ii) A scholarship granting organization may appeal a decision made by the state
1480 board under Subsection (4)(c)(i) in accordance with Title 63G, Chapter 4,
1481 Administrative Procedures Act.

1482 (d) A scholarship granting organization may not accept program donations while the
1483 scholarship granting organization:

1484 (i) is barred from participating in the program under Subsection (4)(c)(i); or
1485 (ii) has an appeal pending under Subsection (4)(c)(ii).

1486 (e) A scholarship granting organization that has an appeal pending under Subsection
1487 (4)(c)(ii) may continue to administer scholarships from previously donated program
1488 donations during the pending appeal.

1489 (5) The state board shall provide for a process for a scholarship granting organization to
1490 report information as required under Section 53E-7-405.

1491 (6) The state board shall make rules in accordance with Title 63G, Chapter 3, Utah
1492 Administrative Rulemaking Act, to administer the program, including rules for:

1493 (a) the administration of scholarships to a qualifying school or qualifying provider
1494 receiving scholarship money from a scholarship granting organization that is barred
1495 from participating in the program under Subsection (4)(c)(i);
1496 (b) when an eligible student does not continue in enrollment at a qualifying school or
1497 participation in services provided by a qualifying provider:
1498 (i) requiring the scholarship granting organization to:
1499 (A) notify the state board; and
1500 (B) obtain reimbursement of scholarship money from the qualifying school in
1501 which the eligible student is no longer enrolled or qualifying provider in which
1502 the eligible student is no longer participating; and
1503 (ii) requiring the qualifying school or qualifying provider in which the eligible
1504 student is no longer enrolled to reimburse scholarship money to the scholarship
1505 granting organization;
1506 (c) audit and report requirements as described in Section 53E-7-405; and
1507 (d) requiring the scholarship granting organization, in accordance with the Family
1508 Educational Rights and Privacy Act, 20 U.S.C. Sec. 1232g, to submit to the state
1509 board:
1510 (i) the number of scholarship students that are eligible students described in
1511 Subsection 53E-7-401(2)(a) and the number of scholarship students that are
1512 eligible students described in Subsection 53E-7-401(2)(b) from each school
1513 district;
1514 (ii) standards used to determine whether a student is an eligible student; and
1515 (iii) any other information requested by the Public Education Appropriations
1516 Subcommittee for the state board to include in the annual report described in
1517 Section 53E-1-202.1.

1518 Section 15. Section **57-18-3** is amended to read:

1519 **57-18-3 . Acquisition of conservation easement.**

1520 A governmental entity or a charitable organization [which qualifies as being tax exempt]
1521 that is exempt from federal income taxation under Section 501(c)(3) [of the] or (19), Internal
1522 Revenue Code[or a governmental entity] , may acquire a conservation easement by purchase,
1523 gift, devise, grant, lease, or bequest.

1524 Section 16. Section **59-12-104.1** is amended to read:

1525 **59-12-104.1 . Exemptions for religious or charitable institutions.**

1526 (1) Except as provided in Section 59-12-104, sales made by religious or charitable

1527 institutions or organizations are exempt from the sales and use tax imposed by this
1528 chapter if the sale is made in the conduct of the institution's or organization's regular
1529 religious or charitable functions or activities.

1530 (2)(a) Except as provided in Section 59-12-104, sales made to a religious or charitable
1531 institution or organization are exempt from the sales and use tax imposed by this
1532 chapter if the sale is made in the conduct of the institution's or organization's regular
1533 religious or charitable functions and activities.

1534 (b) In order to facilitate the efficient administration of the exemption granted by this
1535 section, the exemption shall be administered as follows:

1536 (i) the exemption shall be at point of sale if the sale is in the amount of at least \$1,000;

1537 (ii) except as provided in Subsection (2)(b)(iii), if the sale is less than \$1,000, the
1538 exemption shall be in the form of a refund of sales or use taxes paid at the point of
1539 sale; and

1540 (iii) notwithstanding Subsection (2)(b)(ii), the exemption under this section shall be
1541 at point of sale if the sale is:

1542 (A) made pursuant to a contract between the seller and the charitable or religious
1543 institution or organization; or

1544 (B) made by a public utility, as defined in Section 54-2-1, to a religious or
1545 charitable institution or organization.

1546 (3) An entity that is exempt from federal income taxation under Section 501(c)(3) or (19),

1547 Internal Revenue Code:

1548 (a) qualifies as a religious or charitable institution or organization for purposes of this
1549 section; and

1550 (b) may claim the exemption granted by this section.

1551 [(3)] (4)(a) Religious or charitable institutions or organizations entitled to a refund under
1552 Subsection (2)(b)(ii) may apply to the commission for the refund of sales or use taxes
1553 paid.

1554 (b) The commission shall designate the following by commission rule adopted in
1555 accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act:

1556 (i) procedures for applying for a sales and use tax refund;

1557 (ii) standards for determining and verifying the amount of purchase at the point of
1558 sale;

1559 (iii) procedures for submitting a request for refund on a monthly basis anytime the
1560 taxpayer has accumulated \$100 or more in sales tax payments; and

1561 (iv) procedures for submitting a request for refund on a quarterly basis for any
1562 cumulative amount of sales tax payments.

1563 Section 17. Section **61-2-204** is amended to read:

1564 **61-2-204 . Utah Housing Opportunity Restricted Account.**

1565 (1) For purposes of this section, "account" means the Utah Housing Opportunity Restricted
1566 Account created by this section.

1567 (2) There is created in the General Fund a restricted account known as the "Utah Housing
1568 Opportunity Restricted Account."

1569 (3) The account shall be funded by:

1570 (a) contributions deposited into the account in accordance with Section 41-1a-422;

1571 (b) private contributions; and

1572 (c) donations or grants from public or private entities.

1573 (4)(a) The state treasurer shall invest money in the account according to Title 51,
1574 Chapter 7, State Money Management Act.

1575 (b) The Division of Finance shall deposit interest or other earnings derived from
1576 investment of account money into the General Fund.

1577 (5) The Legislature shall appropriate money in the account to the division.

1578 (6) The division shall distribute the money in the account to one or more charitable
1579 organizations that:

1580 (a) are tax exempt under Section 501(c)(3) or (19), Internal Revenue Code; and

1581 (b) have as a primary part of their mission to provide support to organizations that create
1582 affordable housing for those in severe need.

1583 (7) The division may consider a proposal only if it is:

1584 (a) proposed by an organization described in Subsection (6); and

1585 (b) designed to provide support to organizations that create affordable housing for those
1586 in severe need.

1587 (8)(a) An organization described in Subsection (6) may apply to the division to receive a
1588 distribution in accordance with Subsection (6).

1589 (b) An organization that receives a distribution from the division in accordance with
1590 Subsection (6) shall expend the distribution only to provide support to organizations
1591 that create affordable housing for those in severe need.

1592 (9) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
1593 division shall make rules providing procedures for an organization to apply to receive
1594 money under this section.

1595 Section 18. Section **63A-2-404** is amended to read:

1596 **63A-2-404 . Acquisition of federal surplus property -- Powers and duties --**

1597 **Advisory boards and committees -- Expenditures and contracts -- Clearinghouse of**
1598 **information -- Reports.**

1599 (1) The division may:

1600 (a) acquire from the United States under and in conformance with the property act any
1601 federal surplus property under the control of any department or agency of the United
1602 States that is usable and necessary for any purposes authorized by federal law;

1603 (b) warehouse federal surplus property if it is not real property; and

1604 (c) distribute federal surplus property within this state to:

1605 (i) tax-supported medical institutions, hospitals, clinics, and health centers;

1606 (ii) school systems, schools, colleges, and universities;

1607 (iii) other nonprofit medical institutions, hospitals, clinics, health centers, schools,
1608 colleges, and universities that are exempt from taxation under Section 501(c)(3) [
1609 ~~of the United States~~ or (19), Internal Revenue Code~~[-of 1954]~~];

1610 (iv) civil defense organizations;

1611 (v) political subdivisions; and

1612 (vi) any other types of institutions or activities that are eligible to acquire the federal
1613 surplus property under federal law.

1614 (2) The division may:

1615 (a) receive applications from eligible health and educational institutions for the
1616 acquisition of federal surplus real property;

1617 (b) investigate the applications;

1618 (c) obtain opinions about those applications from the appropriate health or educational
1619 authorities of this state;

1620 (d) make recommendations about the need of the applicant for the property, the merits of
1621 the applicant's proposed use of the property, and the suitability of the property for
1622 those purposes; and

1623 (e) otherwise assist in the processing of those applications for acquisition of real and
1624 related personal property of the United States under the property act.

1625 (3) The division may appoint advisory boards or committees.

1626 (4) If required by law or regulation of the United States in connection with the disposition
1627 of surplus real property and the receipt, warehousing, and distribution of surplus
1628 personal property received by the surplus property program from the United States, the

1629 surplus property program administrator may:

- 1630 (a) make certifications, take action, and make expenditures;
- 1631 (b) enter into contracts, agreements, and undertakings for and in the name of the state
- 1632 including cooperative agreements with the federal agencies providing for use by and
- 1633 exchange between them of the property, facilities, personnel, and services of each by
- 1634 the other;
- 1635 (c) require reports; and
- 1636 (d) make investigations.

1637 (5) The division shall act as the clearinghouse of information for public and private

1638 nonprofit institutions, organizations, and agencies eligible to acquire federal surplus real

1639 property to:

- 1640 (a) locate both real and personal property available for acquisition from the United
- 1641 States;
- 1642 (b) ascertain the terms and conditions under which that property may be obtained;
- 1643 (c) receive requests from those institutions, organizations, and agencies and transmit to
- 1644 them all available information in reference to that property; and
- 1645 (d) aid and assist those institutions, organizations, and agencies in every way possible in
- 1646 those acquisitions or transactions.

1647 (6) The division shall:

- 1648 (a) cooperate with the departments or agencies of the United States;
- 1649 (b) file a state plan of operation;
- 1650 (c) operate according to that plan;
- 1651 (d) take the actions necessary to meet the minimum standards prescribed by the property
- 1652 act;
- 1653 (e) make any reports required by the United States or any of its departments or agencies;
- 1654 and
- 1655 (f) comply with the laws of the United States and the regulations of any of the
- 1656 departments or agencies of the United States governing the allocation of, transfer of,
- 1657 use of, or accounting for any property donated to the state.

1658 Section 19. Section **63A-5b-901** is amended to read:

1659 **63A-5b-901 . Definitions.**

1660 As used in this part:

- 1661 (1) "Applicant" means a person who submits a timely, qualified proposal to the division.
- 1662 (2) "Condemnee" means the same as that term is defined in Section 78B-6-520.3.

- 1663 (3) "Division-owned property" means real property, including an interest in real property, to
1664 which the division holds title, regardless of who occupies or uses the real property.
- 1665 (4) "Local government entity" means a county, city, town, special district, special service
1666 district, community development and renewal agency, conservation district, school
1667 district, or other political subdivision of the state.
- 1668 (5) "Primary state agency" means a state agency for which the division holds title to real
1669 property that the state agency occupies or uses, as provided in Subsection
1670 63A-5b-303(1)(a)(iv).
- 1671 (6) "Private party" means a person who is not a state agency, local government entity, or
1672 public purpose nonprofit entity.
- 1673 (7) "Public purpose nonprofit entity" means a corporation, association, organization, or
1674 entity that:
 - 1675 (a) is located within the state;
 - 1676 (b) is not a state agency or local government entity;
 - 1677 (c) is exempt from federal income taxation under Section 501(c)(3)or (19), Internal
1678 Revenue Code; and
 - 1679 (d) operates to fulfill a public purpose.
- 1680 (8) "Qualified proposal" means a written proposal that:
 - 1681 (a) meets the criteria established by the division by rule under Section 63A-5b-903;
 - 1682 (b) if submitted by a local government entity or public purpose nonprofit entity, explains
1683 the public purpose for which the local government entity or public purpose nonprofit
1684 entity seeks a transfer of ownership or lease of the vacant division-owned property;
1685 and
 - 1686 (c) the director determines will, if accepted and implemented, provide a material benefit
1687 to the state.
- 1688 (9) "Secondary state agency" means a state agency:
 - 1689 (a) that is authorized to hold title to real property that the state agency occupies or uses,
1690 as provided in Section 63A-5b-304; and
 - 1691 (b) for which the division does not hold title to real property that the state agency
1692 occupies or uses.
- 1693 (10) "State agency" means a department, division, office, entity, agency, or other unit of
1694 state government.
- 1695 (11) "Transfer of ownership" includes a transfer of the ownership of vacant division-owned
1696 property that occurs as part of an exchange of the vacant division-owned property for

1697 another property.

1698 (12) "Vacant division-owned property" means division-owned property that:

1699 (a) a primary state agency is not occupying or using; and

1700 (b) the director has determined should be made available for:

1701 (i) use or occupancy by a primary state agency; or

1702 (ii) a transfer of ownership or lease to a secondary state agency, local government
1703 entity, public purpose nonprofit entity, or private party.

1704 (13) "Written proposal" means a brief statement in writing that explains:

1705 (a) the proposed use or occupancy, transfer of ownership, or lease of vacant
1706 division-owned property; and

1707 (b) how the state will benefit from the proposed use or occupancy, transfer of ownership,
1708 or lease.

1709 Section 20. Section **63G-6b-101** is amended to read:

1710 **63G-6b-101 . Definitions.**

1711 As use in this chapter:

1712 (1) "Administering agency" means a state agency that administers a grant.

1713 (2) "Competitive grant" means a grant that is not a direct award grant.

1714 (3) "Direct award grant" means a grant that is funded by money that the Legislature intends
1715 the state agency to pass through to one or more recipients without a competitive process.

1716 (4)(a) "Grant" means a state agency's expenditure of state money, or agreement to
1717 expend state money, that is:

1718 (i) authorized by law;

1719 (ii) made for a particular purpose; and

1720 (iii) made without acquiring, or the promise of acquiring, a procurement item in
1721 exchange for the expenditure.

1722 (b) "Grant" does not include:

1723 (i) a tax credit;

1724 (ii) an expenditure of federal money;

1725 (iii) public assistance, as defined in Section 26B-9-101;

1726 (iv) a loan;

1727 (v) a rebate;

1728 (vi) an incentive; or

1729 (vii) a claim payment.

1730 (5) "Grant appropriation" means an appropriation the Legislature makes to an administering

1731 agency to be used for one or more grants.

1732 (6) "Grant period" means the time frame during which a grant recipient receives funds from
1733 a single grant.

1734 (7) "Multi-year grant" means a grant for which the grant period exceeds one year.

1735 (8) "Nonprofit entity" means an entity that:

1736 (a) operates in the state;

1737 (b) is not a government entity; and

1738 (c) is exempt from federal income taxation under Section 501(c)(3)or (19), Internal
1739 Revenue Code.

1740 (9) "Procurement item" means the same as that term is defined in Section 63G-6a-103.

1741 (10)(a) "State agency" means a department, division, or other agency or instrumentality
1742 of the state.

1743 (b) "State agency" does not include the legislative department.

1744 (11) "State money" means money that is derived from state fees or state tax revenue.

1745 Section 21. Section **68-3-12.5** is amended to read:

1746 **68-3-12.5 . Definitions for Utah Code.**

1747 (1) The definitions listed in this section apply to the Utah Code, unless:

1748 (a) the definition is inconsistent with the manifest intent of the Legislature or repugnant
1749 to the context of the statute; or

1750 (b) a different definition is expressly provided for the respective title, chapter, part,
1751 section, or subsection.

1752 (2) "Adjudicative proceeding" means:

1753 (a) an action by a board, commission, department, officer, or other administrative unit of
1754 the state that determines the legal rights, duties, privileges, immunities, or other legal
1755 interests of one or more identifiable persons, including an action to grant, deny,
1756 revoke, suspend, modify, annul, withdraw, or amend an authority, right, or license;
1757 and

1758 (b) judicial review of an action described in Subsection (2)(a).

1759 (3) "Administrator" includes "executor" when the subject matter justifies the use.

1760 (4) "Advisory board," "advisory commission," and "advisory council" mean a board,
1761 commission, committee, or council that:

1762 (a) is created by, and whose duties are provided by, statute or executive order;

1763 (b) performs its duties only under the supervision of another person as provided by
1764 statute; and

1765 (c) provides advice and makes recommendations to another person that makes policy for
1766 the benefit of the general public.

1767 (5) "Armed forces" means the United States Army, Navy, Air Force, Marine Corps, Space
1768 Force, and Coast Guard.

1769 (6) "County executive" means:

1770 (a) the county commission, in the county commission or expanded county commission
1771 form of government established under Title 17, Chapter 62, Forms of County
1772 Government;

1773 (b) the county executive, in the county executive-council optional form of government
1774 authorized by Section 17-62-203; or

1775 (c) the county manager, in the council-manager optional form of government authorized
1776 by Section 17-62-204.

1777 (7) "County legislative body" means:

1778 (a) the county commission, in the county commission or expanded county commission
1779 form of government established under Title 17, Chapter 62, Forms of County
1780 Government;

1781 (b) the county council, in the county executive-council optional form of government
1782 authorized by Section 17-62-203; and

1783 (c) the county council, in the council-manager optional form of government authorized
1784 by Section 17-62-204.

1785 (8) "Charitable," "nonprofit," and "not-for-profit," in relation to an entity, includes an entity
1786 that is exempt from federal income taxation under Section 501(c)(3) or (19), Internal
1787 Revenue Code.

1788 [(8)] (9) "Depose" means to make a written statement made under oath or affirmation.

1789 [(9)] (10)(a) "Equal" means, with respect to biological sex, of the same value.

1790 (b) "Equal" does not mean, with respect to biological sex:

1791 (i) a characteristic of being the same or identical; or

1792 (ii) a requirement that biological sexes be ignored or co-mingled in every
1793 circumstance.

1794 [(10)] (11) "Executor" includes "administrator" when the subject matter justifies the use.

1795 [(11)] (12) "Father" means a parent who is of the male sex.

1796 [(12)] (13) "Female" means the characteristic of an individual whose biological reproductive
1797 system is of the general type that functions in a way that could produce ova.

1798 [(13)] (14) "Guardian" includes a person who:

1799 (a) qualifies as a guardian of a minor or incapacitated person pursuant to testamentary or
1800 court appointment; or

1801 (b) is appointed by a court to manage the estate of a minor or incapacitated person.

1802 [(14)] (15) "Highway" includes:

- 1803 (a) a public bridge;
- 1804 (b) a county way;
- 1805 (c) a county road;
- 1806 (d) a common road; and
- 1807 (e) a state road.

1808 [(15)] (16) "Intellectual disability" means the same as that term is defined in the most recent
1809 edition of the Diagnostic and Statistical Manual of Mental Disorders published by the
1810 American Psychiatric Association.

1811 [(16)] (17) "Intermediate care facility for people with an intellectual disability" means an
1812 institution or distinct part thereof for people with an intellectual disability or related
1813 conditions, if the institution or distinct part thereof meets the requirements described in
1814 42 U.S.C. Secs. 1396d(d)(1) through (3).

1815 [(17)] (18) "Land" includes:

- 1816 (a) land;
- 1817 (b) a tenement;
- 1818 (c) a hereditament;
- 1819 (d) a water right;
- 1820 (e) a possessory right; and
- 1821 (f) a claim.

1822 [(18)] (19) "Male" means the characteristic of an individual whose biological reproductive
1823 system is of the general type that functions to fertilize the ova of a female.

1824 [(19)] (20) "Man" means an adult human male.

1825 [(20)] (21) "Month" means a calendar month, unless otherwise expressed.

1826 [(21)] (22) "Mother" means a parent who is of the female sex.

1827 [(22)] (23) "Oath" includes "affirmation."

1828 [(23)] (24) "Person" means:

- 1829 (a) an individual;
- 1830 (b) an association;
- 1831 (c) an institution;
- 1832 (d) a corporation;

1833 (e) a company;
1834 (f) a trust;
1835 (g) a limited liability company;
1836 (h) a partnership;
1837 (i) a political subdivision;
1838 (j) a government office, department, division, bureau, or other body of government; and
1839 (k) any other organization or entity.

1840 [~~(24)~~] (25) "Personal property" includes:

1841 (a) money;
1842 (b) goods;
1843 (c) chattels;
1844 (d) effects;
1845 (e) evidences of a right in action;
1846 (f) a written instrument by which a pecuniary obligation, right, or title to property is
1847 created, acknowledged, transferred, increased, defeated, discharged, or diminished;
1848 and
1849 (g) a right or interest in an item described in Subsections (24)(a) through (f).

1850 [~~(25)~~] (26) "Personal representative," "executor," and "administrator" include:

1851 (a) an executor;
1852 (b) an administrator;
1853 (c) a ~~sueeessor~~ successor's personal representative;
1854 (d) a special administrator; and
1855 (e) a person who performs substantially the same function as a person described in
1856 Subsections (25)(a) through (d) under the law governing the person's status.

1857 [~~(26)~~] (27) "Policy board," "policy commission," or "policy council" means a board,
1858 commission, or council that:

1859 (a) is authorized to make policy for the benefit of the general public;
1860 (b) is created by, and whose duties are provided by, the constitution or statute; and
1861 (c) performs its duties according to its own rules without supervision other than under
1862 the general control of another person as provided by statute.

1863 [~~(27)~~] (28) "Population" is shown by the most recent state or national census, unless
1864 expressly provided otherwise.

1865 [~~(28)~~] (29) "Process" means a writ or summons issued in the course of a judicial proceeding.

1866 [~~(29)~~] (30) "Property" includes both real and personal property.

1867 [({30})] (31) "Real estate" or "real property" includes:

- 1868 (a) land;
- 1869 (b) a tenement;
- 1870 (c) a hereditament;
- 1871 (d) a water right;
- 1872 (e) a possessory right; and
- 1873 (f) a claim.

1874 [({31})] (32) "Review board," "review commission," and "review council" mean a board,
1875 commission, committee, or council that:

- 1876 (a) is authorized to approve policy made for the benefit of the general public by another
1877 body or person;
- 1878 (b) is created by, and whose duties are provided by, statute; and
- 1879 (c) performs its duties according to its own rules without supervision other than under
1880 the general control of another person as provided by statute.

1881 [({32})] (33) "Road" includes:

- 1882 (a) a public bridge;
- 1883 (b) a county way;
- 1884 (c) a county road;
- 1885 (d) a common road; and
- 1886 (e) a state road.

1887 [({33})] (34) "Sex" means, in relation to an individual, the individual's biological sex, either
1888 male or female, at birth, according to distinct reproductive roles as manifested by:

- 1889 (a) sex and reproductive organ anatomy;
- 1890 (b) chromosomal makeup; and
- 1891 (c) endogenous hormone profiles.

1892 [({34})] (35) "Signature" includes a name, mark, or sign written with the intent to authenticate
1893 an instrument or writing.

1894 [({35})] (36) "State," when applied to the different parts of the United States, includes a state,
1895 district, or territory of the United States.

1896 [({36})] (37) "Swear" includes "affirm."

1897 [({37})] (38) "Testify" means to make an oral statement under oath or affirmation.

1898 [({38})] (39) "Uniformed services" means:

- 1899 (a) the armed forces;
- 1900 (b) the commissioned corps of the National Oceanic and Atmospheric Administration;

1901 and

1902 (c) the commissioned corps of the United States Public Health Service.

1903 [(39)] (40) "United States" includes each state, district, and territory of the United States of
1904 America.

1905 [(40)] (41) "Utah Code" means the 1953 recodification of the Utah Code, as amended,
1906 unless the text expressly references a portion of the 1953 recodification of the Utah
1907 Code as it existed:

1908 (a) on the day on which the 1953 recodification of the Utah Code was enacted; or

1909 (b)(i) after the day described in Subsection (40)(a); and

1910 (ii) before the most recent amendment to the referenced portion of the 1953
1911 recodification of the Utah Code.

1912 [(41)] (42) "Vessel," when used with reference to shipping, includes a steamboat, canal boat,
1913 and every structure adapted to be navigated from place to place.

1914 [(42)] (43)(a) "Veteran" means an individual who:

1915 (i) has served in the United States Armed Forces for at least 180 days:

1916 (A) on active duty; or

1917 (B) in a reserve component, to include the National Guard; or

1918 (ii) has incurred an actual service-related injury or disability while in the United
1919 States Armed Forces regardless of whether the individual completed 180 days; and

1920 (iii) was separated or retired under conditions characterized as honorable or general.

1921 (b) This definition is not intended to confer eligibility for benefits.

1922 [(43)] (44) "Will" includes a codicil.

1923 [(44)] (45) "Woman" means an adult human female.

1924 [(45)] (46) "Writ" means an order or precept in writing, issued in the name of:

1925 (a) the state;

1926 (b) a court; or

1927 (c) a judicial officer.

1928 [(46)] (47) "Writing" includes:

1929 (a) printing;

1930 (b) handwriting; and

1931 (c) information stored in an electronic or other medium if the information is retrievable
1932 in a perceivable format.

1933 Section 22. Section **77-11a-403** is amended to read:

1934 **77-11a-403 . Disposition of firearms no longer needed as evidence.**

1935 (1) As used in this section:

1936 (a) "Confiscated or unclaimed firearm" means a firearm that is subject to disposal by an
1937 agency under Section 53-5a-503 or 77-11a-402.

1938 (b) "Department" means the Department of Public Safety created in Section 53-1-103.

1939 (c) "Federally licensed firearms dealer" means a person:
1940 (i) licensed as a dealer under 18 U.S.C. Sec. 923; and
1941 (ii) engaged in the business of selling firearms.

1942 (d) "State-approved dealer" means the federally licensed firearms dealer that contracts
1943 with the department under Subsection (4).

1944 (2) An agency shall dispose of a confiscated or unclaimed firearm by:

1945 (a) selling or destroying the confiscated or unclaimed firearm in accordance with
1946 Subsection (3);

1947 (b) giving the confiscated or unclaimed firearm to the state-approved dealer to sell or
1948 destroy in accordance with Subsection (4) and the agreement between the
1949 state-approved dealer and the department; or

1950 (c) after the agency obtains approval from the legislative body of the agency's
1951 jurisdiction, transferring the confiscated or unclaimed firearm to the Bureau of
1952 Forensic Services, created in Section 53-10-401, or another public forensic laboratory
1953 for testing.

1954 (3)(a) An agency that elects to dispose of a confiscated or unclaimed firearm under
1955 Subsection (2)(a) shall:
1956 (i) sell the confiscated or unclaimed firearm to a federally licensed firearms dealer
1957 and apply the proceeds from the sale to a public interest use; or
1958 (ii) destroy the firearm, if the agency determines that:
1959 (A) the condition of a confiscated or unclaimed firearm makes the firearm unfit
1960 for sale; or
1961 (B) the confiscated or unclaimed firearm is associated with a notorious crime.

1962 (b) Before an agency applies the proceeds of a sale of a confiscated or unclaimed firearm
1963 to a public interest use, the agency shall obtain from the legislative body of the
1964 agency's jurisdiction:
1965 (i) permission to apply the proceeds of the sale to a public interest use; and
1966 (ii) the designation and approval of the public interest use to which the agency
1967 applies the proceeds.

1968 (4)(a)(i) The department shall, in accordance with Title 63G, Chapter 6a, Utah

1969 Procurement Code, contract with a federally licensed firearms dealer to sell or
1970 destroy all confiscated or unclaimed firearms in the state.

1971 (ii) The term of an agreement executed in accordance with this Subsection (4) may
1972 not exceed five years.

1973 (iii) Nothing in this Subsection (4) prevents the department from contracting with the
1974 same federally licensed firearms dealer more than once.

1975 (b) An agreement executed in accordance with Subsection (4)(a) shall:

1976 (i) address the amount of money that the federally licensed firearms dealer is entitled
1977 to retain from the sale of each confiscated or unclaimed firearm as compensation
1978 for the federally licensed firearms dealer's performance under the agreement;

1979 (ii) require the federally licensed firearms dealer to donate, on behalf of the state, all
1980 proceeds from the sale of a confiscated or unclaimed firearm, except the amount
1981 described in Subsection (4)(b)(i), to an organization that:

1982 (A) is exempt from taxation under Section 501(c)(3) or (19), Internal Revenue
1983 Code;

1984 (B) complies with any applicable licensing or registration requirements in the state;

1985 (C) primarily helps the families of law enforcement officers in the state who die in
1986 the line of duty;

1987 (D) gives financial assistance to the families of law enforcement officers in the
1988 state who die in the line of duty; and

1989 (E) provides other assistance to children of active law enforcement officers,
1990 including scholarships;

1991 (iii) state that if the federally licensed firearms dealer determines that the condition of
1992 a confiscated or unclaimed firearm makes the firearm unfit for sale, the federally
1993 licensed firearms dealer shall destroy the firearm; and

1994 (iv) provide a procedure by which the department can ensure that the federally
1995 licensed firearms dealer complies with the provisions of the agreement and
1996 applicable law.

1997 **Section 23. Effective Date.**

1998 This bill takes effect on May 6, 2026.